



TABLED BUDGET 2015/2016



**ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND**

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GLOSSARY

Adjustment Budgets – it is the formal means by which a municipality may revise its budget during a financial year. Prescribed in section 28 of the Municipal Finance Management Act.

Allocations— money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

Budget related policy – policy of a municipality affecting or affected by the budget.

Capital Expenditure – spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statements – a statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

CFO – Chief Financial Officer

DORA – Division of Revenue Act. An annual legislation indicating the allocations from National Government and Provincial Government

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

Equitable Share – a general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

FMG – Financial Management Grant

Fruitless and wasteful expenditure – expenditure that was made in vain and would have been avoided had reasonable care been exercised

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared

IDP – Integrated Development Plan. The main strategic planning document of a municipality

KPI – Key Performance Indicators. Measures of service output and/or outcome

LED – Local Economic Development

MFMA – Municipal Finance Management Act (No. 53 of 2003). The principal piece of legislation relating to municipal finance management

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

MWIG – Municipal Water Infrastructure Grant

Operating Expenditure – spending on the day to day expenses of a municipality such as general expenses, salaries & wages, and repairs & maintenance

R & M – Repairs and Maintenance

SCM - Supply Chain Management

SSBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget statements

Strategic Objectives - the main priorities of a municipality as set out in the IDP Budget spending must contribute towards achievement of these strategic objectives

Unauthorised Expenditure – generally spending without or in excess of an approved budget

Virement – transfer of budget

ZDM – Zululand District Municipality



2015/2016 BUDGET PRESENTATION BY ZDM MAYOR, HIS WORSHIP, CLLR M A HLATSHWAYO

ZDM MAYOR'S FINANCIAL REPORT FOREWORD

The Zululand District Municipality proposed Budget for the 2015/2016 financial year is R962 382 190. This means that the total Budget increased by R107 393 190 compared to the previous year's R854 989 000.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities.

The 2015/2016 Budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for the 2016/2017 and 2017/2018 are indicative of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure.

CAPITAL BUDGET

In the 2015/2016 Budget our Capital Budget has increased by 41% from R357 488 000 in 2014/2015 to R503 386 000. This was as a result of

increase in capital grants allocations as compared to previous financial years.

This increase on our grants means that our capacity as a District Municipality which is providing water and sanitation and other functions, has been further capacitated. We will also pay attention to the following responsibilities:

- Municipal airports;
- Municipal roads;
- Fire fighting;
- Disaster management;
- Solid waste;
- Municipal health services;
- District tourism.

OPERATING BUDGET

The Operating Budget for the 2015/2016 financial has decreased by 8% from R497 501 000 to R458 996 190. This decrease is as a result of cost containment measures highlighted by the National Treasury.

Our service delivery is not going to be affected by the decrease on the Operating Budget. We will continue to provide better service to our communities.

CONCLUSION

We are aware of the critical backlogs in water and sanitation provision, and we are also speeding up the construction of the 10 Regional Water Schemes, the Nkonjeni, Mandlakazi, Usuthu, Simdlangentsha West,

Simdlangentsha Central, Simdlangentsha East, Hlahlindlela, Khambi, Coronation and Mkuze regional water schemes.

Although these schemes are still under construction, it is worth noting that a number of communities are already enjoying their benefits as they are already drawing water from them.

I want to assure all our communities that we are still committed in solving water related problems and as in the previous years, a large chunk/percentage of our budget in this financial year will go towards water provision programmes.

In order to achieve success, we are aware that it is critical to maintain good working relationship with traditional leadership (Amakhosi and Izinduna) as most of the land in our District is under their control. We have taken a decision to employ Izinduna in all projects taking place in their areas in order to ensure that we are guaranteed co-operation from communities we are working with.

As Mayor of Zululand District I will strive to run a corrupt free municipality, and we will also continue to maintain our record of clean governance as proven by our 14 years of unqualified audit reports and the Clean Audit Outcome in the 2013/2014 financial year.

I also want to assure our community that our District Municipality will continue to be sensitive to all community issues with the aim of assisting or solving them.

With the budget available to us we will still continue with all our old programmes, Poverty Alleviation, Local Economic Development (LED); Community Participation, Youth and Women's day celebrations, host the Elderly and the Children's Christmas parties the ZDM 56km Ulundi/Nongoma Ultra Marathon and many more others, because our aim is to make a difference in the lives of our people.

I thank you.

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM MINUTES OF THE FULL COUNCIL MEETING HELD ON 31 MARCH 2015

ZDMC: 15/302

FILE NUMBER: 5/1

TABLED BUDGET 2015/2016

With Cllrs MA Hlatshwayo and TL Khumalo proposing and seconding respectively, it was

RESSOLVED THAT:

The council resolves that:

That in terms of section 24 of the Municipal Finance Management Act 56 of 2003, the Annual budget of the municipality for the financial year 2015/16 and indicative allocations for the two projected outer years 2016/17 and 2017/18 be tabled as set-out in the following tables:

- Table A1 Budget Summary.
- Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification).
- Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
- Table A4 Budgeted Financial Performance (revenue and expenditure).
- Table A5 Budgeted Capital expenditure by vote, standard classification and funding.

That the financial position, cash flow, cash backed reserve/accumulated surplus, asset management and basic delivery targets are adopted as set out in the following tables:

- Table A6 Budgeted Financial Position.
- Table A7 Budgeted Cash Flows
- Table A8 Cash backed reserves/accumulated surplus reconciliation
- Table A9 Asset Management
- Table A10 Basic service delivery measurements

The Municipal Manager to be authorized to proceed with the procedure as stipulated in the MFMA and in terms of the guidelines stipulated by the Minister in terms of Section 168(1) of the Act.

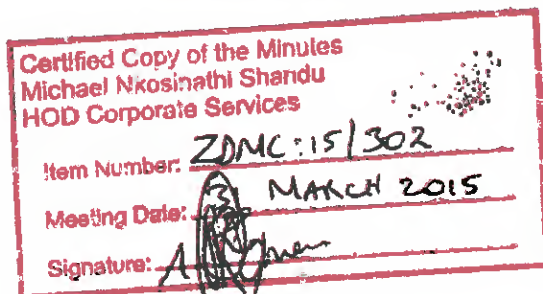
The grants be accepted and approved with appreciation.

The Quality Certificate be approved.

The tariffs be approved.

Cost-containment measures on the subsistence and travelling, entertainment and receptions and other expenses be implemented.

CERTIFIED A TRUE COPY OF THE ORIGINAL



EXECUTIVE SUMMARY

ANNUAL BUDGET 2015/2016

The Zululand District Municipality proposed Budget for the 2015/2016 financial year is R962 382 190. This means that the total Budget increased by R107 393 190 compared to the previous year's R854 989 000.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities

In terms of section 16 (1) of the Municipal Finance Management Act, Act No.56 of 2003, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

The 2015/2016 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2016/2017 and 2017/2018 are indicative in terms of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure

Medium term service delivery objectives as stated in the Integrated Development Plan (IDP):

The medium term service delivery objectives of Zululand District Municipality include the following strategic focus areas and objectives:

Service delivery - Primarily focusing on the eradication of water and sanitation backlogs through the implementation of regional schemes. Our ultimate objective is to progressively provide a cost effective, reliable water services at a good quality to all potential consumers in the district.

Economic development- The objective is to improve the economy of the district through the creation of job opportunities and additional economic activities.

Social development- The objective is to reduce the occurrence and impact of HIV/Aids and to develop and empower youth, gender and communities in the district.

Institutional development- The focus is on employment equity with the objective of transforming the municipality and capacity development for effective service delivery.

Financial management- our objective is to ensure sound financial management by promoting good financial practices with a view of ensuring a financially viable municipality.

Good governance and public participation- The objectives are to promote good governance, accountability and transparency; to operate the municipality at a minimum risk level.

Other focus areas include:

- Municipal airports
- Municipal roads
- Fire fighting
- Disaster management
- Solid waste
- Municipal health services
- District tourism

Financial implications of the medium term service delivery objectives:

As a water services authority, ZDM spends a substantial portion of the municipal infrastructure grant (MIG) on water and sanitation projects. The recovery rate of water tariffs is very low due to the fact that the population within the district is predominantly rural and poor such that the level of service in these areas takes the form of communal stand pipes. As a result, the water is provided as a free basic service with no recovery at all.

As a rural node, the district does not have major industries and economic hubs. As a result, Unemployment is rife and cross subsidization is not possible. Therefore, the district is heavily dependent on grant funding to implement its mandate in terms of the constitution of the Republic.

Linkages between the budget, the IDP and political priorities

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule.

Secondly, the IDP is prepared and the projects therefore are included in the budget.

Moreover, the financial plan comprising the total budget, among other items, is included in the IDP.

Finally, the implementation of water and sanitation projects and other assigned functions through the structures Act constitutes compliance with National, Provincial and Local development goals to eradicate backlogs of the past.

The budget is summarized in more detail in the budget schedules.

MAIN BUDGET SUMMARY

	2014/2015	2015/2016	%
Total operating budget	R 497 501 000	R 458 996 190	-8%
Capital budget	R R357 488 000	R 503 386 000	41%
Total budget	R854 989 000	R 962 382 190	13%

The total budget increased by R **107 393 190**

With the above background, it is important to highlight the major causes for such increases and decreases in both the operating and capital budgets. This will be done through the highlights section. Firstly, the operating budget will be reviewed. Thereafter, the Capital budget will be subjected to a review. The comments are as follows:

HIGHLIGHTS OF THE EXPENDITURE

OPERATING EXPENDITURE

❖ Employee Related Costs

The employee related costs comprises 33% of the total operating budget. The primary reason for the increase is an annual increment of 5.8% including the notch increases and new positions, the positions are five Water plant operators, five senior plant operator, Tractor driver, Water tanker driver and assistant water tanker driver.

❖ Remuneration of Councilors

A 5.8% increment for Councilor's remuneration is provided for.

❖ Working Capital Reserve

This is the provision for doubtful debts as a result of a non-collection level. it is based on the projected inflation level.

❖ **Depreciation**

This is a non-cash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. The decrease is based preliminary 2014/2015 depreciation calculation taking into account those assets that are still in progress but will be completed by next financial year.

❖ **Collection costs**

This is a provision for collection costs and legal fees by external parties. The provision has remained the same due to planned vigorous collection including the use of collection agents.

❖ **Repairs and Maintenance**

Buildings

The budgeted amount is for the maintenance of municipal buildings.

Vehicles

The increase is provided for due to the high expenditure on maintenance of the water tankers and the poor conditions of vehicles.

Operation Rural Water Schemes

These funds are set aside for the maintenance of rural water schemes and to ensure sustainability of such schemes.

Refurbishment and maintenance

This is the provision based on the fact that Water and sanitation treatment plants need to be refurbished regularly to ensure sustainable and reliable water supply.

❖ **Bulk Water Purification and Sewerage Treatment**

Bulk sewerage treatment and bulk water purification is based on the existing contract and trend. In addition a budget has been set aside for the purchase of raw water from the Department of Water Affairs.

Bulk electricity has also remained the same based on current expenditure; it is expected to be below average increment by Eskom (14.24%) and the contribution towards the new electricity network for the Water and Waste Water Treatment plants

❖ **Grants and Subsidies Paid**

The Grants and Subsidies have been phased out as there are no more grants received as part of equitable share. The only grants that are still payable to the local municipalities are the Tourism grants to local municipalities and the Water Services Provider grant to Abaqulusi local municipality.

❖ **General Expenses**

Items with direct impact on communities include the following:

	<u>R</u>
Disaster Portfolio Projects	1,200,000
Poverty Alleviation	1 700 000
Local Economic Development (LED)	3,200,000
Development Agency	2,000,000
Community Development	2,500,000
Emergency Water	21,120,000
Budget and IDP Community Participation	8,000,000
Women's Day Celebration	550,000
Annual report back/State of the District Address	750,000
Elderly Function	2,200,000
Kids Christmas Party	750,000
Marathon	1,000,000
SALGA Games	3,500,000
Mayoral Cup	550,000
LED Ward Projects (R60000 per ward):	
• Abaqulusi	1,320,000
• Edumbe	480,000
• Pongola	840,000

• Nongoma	1,260,000
• Ulundi	1,440,000
Widows & Orphans	1,780,000
Tourism Portfolio Project	400,000
Youth Day Celebration	550,000
Youth Summit	250,000
Women Summit	250,000
Water Loss Reduction	2,000,000
External Bursaries	660,000
Indigenous Games	250,000
Gender Conference	250,000
Disability Programmes	250,000
HIV/AIDS healthcare Centre	150,000
Youth Affairs	100,000
School Uniforms	250,000

CAPITAL EXPENDITURE

The capital projects budgeted for are as follows:

Revenue contributions (own funds)

R

Vehicles	1,200,000
Furniture and Equipment	668,000
Computers	500,000
Software & Licenses	1,480,000
Meters	2,000,000

Sub Total	5,848,000
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DWA-Funds <ul style="list-style-type: none"> <i>DWA Grant has increased by 128 000, 000 from R67 00 000</i> 	195,000 000
MIG Funds <ul style="list-style-type: none"> <i>MIG has decreased by R 263,000 from R211 662 000 to R221 359 000</i> 	221 359 000
Municipal water infrastructure Gant <i>has increased by 39,801,000 from R39 205 000 to 79 006 000</i>	79 006 000
Rural Roads Asset Management <i>has increased by R6000 from R 2,167, 000</i>	2,173,000
Sub Total	497,538,000

Total Capital

R 503, 386,000

HIGHLIGHTS OF INCOME

OPERATING INCOME

The sources of funding are important to ensure that the budget is actually funded and cash backed. The following items warrant specific mention:

❖ SALE OF WATER AND SEWERAGE FEES

Sale of water is based on the proposed tariff structure. The amounts budgeted for has taken into account the level of billing and as a result, an amount of **R 3 594 000** has been set aside as a provision for working capital reserve (provision for non collection).

❖ RENT OF FACILITIES

The income is expected from renting of park homes that are used by WSSA and IEC as offices. The budget is based on the actual rental income.

❖ INTEREST INCOME

Interest Income is expected to decrease from R 2 581 000 to 1000 000 due to accelerated project implementation which reduces funds available for investment. MIG and MWIG have multi-year contracts that and there are no delays in project implementation.

❖ EQUITABLE SHARE

Equitable share has increased by R 25 286 000 from R 297 420 000 to R 322 706 000

❖ OTHER OPERATING GRANTS INCOME EXPECTED

WATER SERVICE OPERATING SUBSIDY	R 6 000 000
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Indonsa Grant	R 1 815 000
EPWP	R 3 800 000
MSIG	R 940 000
FMG	R 1 250 000
TOTAL	R 13 805 000

CAPITAL INCOME

The capital expenditure shall be funded as follows:

R

Own revenue	5,848,000
MIG	221 359 000
DWA	195 000 000
Municipal water infrastructure Grant	79 006 000
Rural Roads Asset Management	2 173 000
TOTAL	503,386,000

DC26 Zululand - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands										
Financial Performance										
Property rates	—	—	—	—	—	—	—	—	—	—
Service charges	27 078	23 915	26 899	29 297	29 297	29 297	29 297	31 688	33 410	35 181
Investment revenue	13 253	11 829	6 980	8 681	2 581	2 581	2 581	1 000	1 055	1 111
Transfers recognised - operational	569 632	290 800	306 610	312 569	313 032	313 032	313 032	336 511	355 933	364 006
Other own revenue	4 287	2 386	3 704	181 737	180 085	180 085	180 085	95 765	93 216	117 994
Total Revenue (excluding capital transfers and contributions)	614 249	328 930	344 194	532 184	524 995	524 995	524 995	464 944	483 615	518 291
Employee costs	92 255	113 005	128 571	142 395	142 395	142 395	142 395	149 581	159 122	169 690
Remuneration of councillors	5 674	6 054	6 191	6 467	6 467	6 467	6 467	6 175	6 570	7 438
Depreciation & asset impairment	32 073	30 074	29 701	45 618	45 618	45 618	45 618	32 585	34 356	36 177
Finance charges	253	11	—	11	—	—	—	—	—	—
Materials and bulk purchases	52 496	67 586	76 016	84 865	84 865	84 865	84 865	84 868	89 536	94 281
Transfers and grants	981	1 042	1 829	1 981	1 981	1 981	1 981	1 961	1 551	1 551
Other expenditure	214 358	238 492	279 590	232 833	216 164	216 164	216 154	183 946	192 479	209 154
Total Expenditure	398 090	455 774	521 898	514 170	497 490	497 490	497 490	458 996	483 615	518 291
Surplus/(Deficit)	216 159	(126 844)	(177 704)	18 014	27 505	27 505	27 505	5 948	0	0
Transfers recognised - capital	—	359 860	366 430	336 994	329 994	329 994	329 994	497 438	457 695	364 699
Contributions recognised - capital & contributed assets	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	216 159	233 016	188 726	355 008	357 499	357 499	357 499	503 386	457 695	364 699
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	216 159	233 016	188 726	355 008	357 499	357 499	357 499	503 386	457 695	364 699
Capital expenditure & funds sources										
Capital expenditure	1 492 545	1 760 369	323 512	355 008	357 488	357 488	357 488	503 386	457 695	364 699
Transfers recognised - capital	1 479 757	1 756 105	309 702	336 994	329 994	329 994	329 994	497 538	457 695	354 699
Public contributions & donations	—	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—	—
Internally generated funds	12 788	4 264	13 810	18 014	27 494	27 494	27 494	5 848	—	—
Total sources of capital funds	1 492 545	1 760 369	323 512	355 008	357 488	357 488	357 488	503 386	457 695	364 699
Financial position										
Total current assets	197 594	125 487	19 699	231 332	123 562	123 562	123 562	53 706	53 294	57 685
Total non current assets	1 495 160	1 735 209	2 057 652	2 670 799	2 673 279	2 673 279	2 673 279	3 154 369	3 612 264	3 977 303
Total current liabilities	135 950	93 955	95 879	73 500	73 500	73 500	73 500	94 000	91 000	95 030
Total non current liabilities	—	5	5	—	—	—	—	—	—	—
Community wealth/Equity	1 557 804	1 796 736	1 981 466	2 828 631	2 723 341	2 723 341	2 723 341	3 114 075	3 574 558	3 939 988
Cash flows										
Net cash from (used) operating	207 559	245 162	219 894	252 059	255 739	255 739	255 739	530 895	480 838	451 765
Net cash from (used) investing	(218 332)	(266 058)	(314 945)	(355 007)	(357 487)	(357 487)	(357 487)	(453 047)	(434 810)	(328 229)
Net cash from (used) financing	(3 294)	(123)	—	(45)	(45)	(45)	(45)	—	—	—
Cash/cash equivalents at the year end	130 551	89 551	(5 500)	48 129	(107 292)	(107 292)	(107 292)	72 348	118 376	241 912
Cash backing/surplus reconciliation										
Cash and investments available	130 551	89 551	(5 499)	200 900	92 230	92 230	92 230	40 000	40 000	45 000
Application of cash and investments	93 155	85 466	(20 312)	110 340	110 314	110 314	110 314	180 726	166 644	153 062
Balance - surplus (shortfall)	37 396	4 085	14 613	89 660	(18 084)	(18 084)	(18 084)	(140 726)	(126 644)	(108 062)
Asset management										
Asset register summary (WDV)	1 492 805	1 761 203	384	2 662 237	2 666 270	2 647 756	3 151 189	3 151 189	3 608 864	3 973 563
Depreciation & asset impairment	32 073	30 074	29 701	45 618	45 618	45 618	32 585	32 585	34 356	36 177
Renewal of Existing Assets	14 678	11 312	7 137	16 711	16 711	16 711	16 711	10 711	11 343	11 967
Repairs and Maintenance	18 753	38 259	47 091	58 987	58 987	58 987	34 035	34 035	38 253	47 997
Free services										
Cost of Free Basic Services provided	—	—	27	2 767	2 767	2 767	2 917	2 917	3 074	3 237
Revenue cost of free services provided	—	—	—	10 953	10 953	10 953	11 586	11 586	12 738	13 413
Households below minimum service level										
Water:	29	—	57	64	64	64	48	48	44	39
Sanitation/sewerage:	64	—	57	46	46	46	36	36	34	31
Energy:	—	—	—	—	—	—	—	—	—	—
Refuse:	—	—	—	—	—	—	—	—	—	—

DC26 Zululand - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Revenue - Standard										
Governance and administration		295 101	307 245	295 069	488 988	481 336	481 336	420 721	475 655	467 078
Executive and council		-	9 758	-	-	-	-	-	-	-
Budget and treasury office		280 371	282 206	286 972	488 988	481 336	481 336	420 721	475 655	467 078
Corporate services		14 730	15 281	8 097	-	-	-	-	-	-
Community and public safety		16 439	17 140	1 891	6 729	6 729	6 729	1 815	-	-
Community and social services		16 439	17 140	1 891	6 729	6 729	6 729	1 815	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 517	4 863	9 532	3 351	3 351	3 351	3 113	3 189	3 408
Planning and development		3 517	4 863	9 532	3 351	3 351	3 351	3 113	3 189	3 408
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		299 193	359 543	404 132	370 110	353 573	363 573	536 733	462 466	412 505
Electricity		-	-	-	-	-	-	-	-	-
Water		242 483	353 088	404 132	362 762	356 225	356 225	536 733	462 466	412 505
Waste water management		56 710	6 455	-	7 348	7 348	7 348	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	614 249	686 790	710 624	869 178	854 689	854 989	962 382	941 310	882 990
Expenditure - Standard										
Governance and administration		120 243	100 847	138 406	195 654	188 468	188 468	174 953	181 337	190 637
Executive and council		57 723	32 519	53 149	63 930	60 044	60 044	49 241	48 021	49 548
Budget and treasury office		62 519	68 328	35 251	77 410	77 300	77 300	64 388	68 274	72 231
Corporate services		-	-	48 005	54 314	51 124	51 124	61 324	65 043	68 857
Community and public safety		42 175	57 303	40 419	59 791	59 503	59 503	46 565	49 088	51 974
Community and social services		42 175	57 303	40 419	59 791	59 503	59 503	46 565	49 088	51 974
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		15 343	15 791	16 769	16 179	16 113	16 113	16 934	17 958	19 081
Planning and development		15 343	15 791	16 769	16 179	16 113	16 113	16 934	17 958	19 081
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		220 329	281 833	328 305	242 546	233 417	233 417	220 544	235 231	256 599
Electricity		-	-	-	-	-	-	-	-	-
Water		163 619	214 737	328 305	231 883	222 754	222 754	211 695	225 845	246 669
Waste water management		56 710	67 096	-	10 663	10 663	10 663	8 849	9 386	9 931
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Expenditure - Standard	3	398 090	455 774	521 898	514 170	497 501	497 501	458 996	483 615	518 291
Surplus/(Deficit) for the year		216 159	233 016	188 726	355 008	357 188	357 488	503 386	457 695	364 699

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purpose.
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure).
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure).
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote										
Vote 1 - COUNCIL	1	-	9 758	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	15 281	6 499	-	-	-	-	-	-
Vote 3 - FINANCE		295 101	282 206	288 865	488 988	481 336	481 336	420 721	442 244	467 078
Vote 4 - PLANNING & WSA		3 517	4 863	9 532	3 351	3 351	3 351	3 113	3 189	3 408
Vote 5 - COMMUNITY DEVELOPMENT		16 439	17 140	1 839	6 729	6 729	6 729	1 815	-	-
Vote 6 - TECHNICAL SERVICES		242 483	353 088	403 890	340 813	334 276	334 276	505 065	462 466	377 324
Vote 7 - WATER DISTRIBUTION		-	-	-	21 949	21 949	21 949	31 668	33 410	35 181
Vote 8 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		56 710	6 455	-	7 348	7 348	7 348	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	614 249	688 790	710 625	869 178	854 989	854 989	962 382	941 310	882 990
Expenditure by Vote to be appropriated										
Vote 1 - COUNCIL	1	57 697	32 519	53 149	63 930	60 344	50 044	49 241	48 021	49 548
Vote 2 - CORPORATE SERVICES		-	-	48 005	54 314	51 124	51 124	61 324	65 043	68 857
Vote 3 - FINANCE		52 545	68 328	34 380	77 410	77 300	77 300	64 388	68 274	72 231
Vote 4 - PLANNING & WSA		15 343	15 791	16 847	16 179	16 113	16 113	16 934	17 958	19 081
Vote 5 - COMMUNITY DEVELOPMENT		42 175	57 303	40 419	59 791	59 503	59 503	46 565	49 088	51 974
Vote 6 - TECHNICAL SERVICES		-	-	329 097	17 773	17 772	17 772	22 578	26 256	35 441
Vote 7 - WATER DISTRIBUTION		163 619	214 737	-	101 421	99 591	99 591	82 695	87 184	92 452
Vote 8 - WATER PURIFICATION		-	-	-	112 689	105 390	105 390	106 322	112 405	118 777
Vote 9 - WASTE WATER		56 710	67 096	-	10 663	10 664	10 664	8 849	9 386	9 931
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	398 080	455 774	521 898	514 170	497 501	497 501	458 996	483 615	518 291
Surplus/(Deficit) for the year	2	216 169	233 016	188 727	355 008	357 488	357 488	503 386	457 695	364 699

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

DC26 Zululand - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	20 609	17 460	19 764	21 949	21 949	21 949	21 949	22 768	24 021	25 294
Service charges - sanitation revenue	2	6 469	6 455	7 135	7 348	7 348	7 348	7 348	8 900	9 390	9 887
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment		98	106	119	65	65	65	65	158	174	191
Interest earned - external investments		13 263	11 829	6 980	8 581	2 581	2 581	2 581	1 000	1 055	1 111
Interest earned - outstanding debtors		954	445								
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised - operational		569 632	290 800	306 610	312 569	313 032	313 032	313 032	336 511	355 933	364 006
Other revenue	2	3 208	1 834	3 562	181 672	180 020	180 020	180 020	95 607	93 043	117 802
Gains on disposal of PPE		27		23							
Total Revenue (excluding capital transfers and contributions)		614 249	328 930	344 194	532 184	524 995	524 995	524 995	464 944	483 615	518 291
Expenditure By Type											
Employee related costs	2	92 255	113 005	128 571	142 395	142 395	142 395	142 395	149 581	159 122	169 690
Remuneration of councillors		5 674	6 054	6 191	6 467	6 467	6 467	6 467	6 175	6 570	7 438
Debt impairment	3	5 674	2 526	6 415	3 594	3 594	3 594	3 594	3 594	3 806	4 015
Depreciation & asset impairment	2	32 073	30 074	29 701	45 618	45 618	45 618	45 618	32 565	34 356	36 177
Finance charges		253	11		11	-	-	-	-	-	-
Bulk purchases	2	52 496	67 096	76 016	84 865	84 865	84 865	84 865	84 868	89 536	94 281
Other materials	8										
Contracted services		5 982	47 846	60 520	72 233	72 233	72 233	72 233	47 383	52 217	62 644
Transfers and grants		581	1 042	1 829	1 981	1 981	1 981	1 981	1 861	1 551	1 551
Other expenditure	4, 5	202 702	188 120	212 654	157 006	140 337	140 337	140 337	132 969	136 456	142 495
Loss on disposal of PPE											
Total Expenditure		398 090	455 774	521 898	514 170	497 490	497 490	497 490	458 996	483 615	518 291
Surplus/(Deficit)		216 159	(126 844)	(177 704)	18 014	27 505	27 505	27 505	5 948	0	0
Transfers recognised - capital			359 860	366 430	336 994	329 994	329 994	329 994	497 438	457 695	364 699
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		216 159	233 016	188 726	355 008	357 499	357 499	357 499	503 386	457 695	364 699
Taxation											
Surplus/(Deficit) after taxation		216 159	233 016	188 726	355 008	357 499	357 499	357 499	503 386	457 695	364 699
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		216 159	233 016	188 726	355 008	357 499	357 499	357 499	503 386	457 695	364 699
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		216 159	233 016	188 726	355 008	357 499	357 499	357 499	503 386	457 695	364 699

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

DC26 Zululand - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		38 888	39 318	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		2 174	-	5 363	6 136	11 296	11 296	11 296	450	-	-
Vote 3 - FINANCE		3 820	19 441	7 133	2 879	2 879	2 879	2 879	2 050	-	-
Vote 4 - PLANNING & WSA		3 789	13 640	1 637	2 167	2 167	2 167	2 167	2 181	2 229	2 375
Vote 5 - COMMUNITY DEVELOPMENT		1 799	1 714	-	1 500	1 500	1 500	1 500	-	-	-
Vote 6 - TECHNICAL SERVICES		12 788	1 676 445	309 217	336 326	335 646	335 646	335 646	497 365	455 466	362 324
Vote 7 - WATER DISTRIBUTION		1 429 507	12 801	-	4 000	4 000	4 000	4 000	1 300	-	-
Vote 8 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	40	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		1 492 545	1 760 359	323 350	355 008	357 488	357 488	357 488	503 386	457 695	364 689
Total Capital Expenditure - Vote		1 492 545	1 760 359	323 350	355 008	357 488	357 488	357 488	503 386	457 695	364 689
Capital Expenditure - Standard											
<i>Governance and administration</i>		42 488	55 759	12 658	9 015	14 175	14 175	14 175	2 500	-	-
Executive and council		38 888	39 318	162	-	-	-	-	-	-	-
Budget and treasury office		3 820	16 441	7 133	2 879	2 879	2 879	2 879	2 050	-	-
Corporate services		-	-	5 363	6 136	11 296	11 296	11 296	450	-	-
<i>Community and public safety</i>		3 973	3 888	-	1 500	1 500	1 500	1 500	-	-	-
Community and social services		1 787	1 714	-	1 500	1 500	1 500	1 500	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		2 174	2 174	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		13	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 789	11 466	1 637	2 167	2 167	2 167	2 167	2 181	2 229	2 375
Planning and development		3 789	11 466	1 637	2 167	2 167	2 167	2 167	2 181	2 229	2 375
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 429 507	1 676 445	309 217	342 326	339 646	339 646	339 646	498 705	455 466	362 324
Electricity		-	-	-	-	-	-	-	-	-	-
Water		1 429 507	1 676 445	309 217	342 326	339 646	339 646	339 646	498 705	455 466	362 324
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		12 783	12 801	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	1 492 545	1 760 359	323 512	355 008	357 488	357 488	357 488	503 386	457 695	364 689
Funded by:											
National Government		1 429 507	1 756 105	306 303	336 994	329 994	329 994	329 994	497 538	457 695	364 689
Provincial Government		50 250	-	306	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	1 479 757	1 756 105	309 702	336 994	329 994	329 994	329 994	497 538	457 695	364 689
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12 788	4 254	13 810	18 014	27 494	27 494	27 494	5 848	-	-
Total Capital Funding	7	1 492 545	1 760 359	323 512	355 008	357 488	357 488	357 488	503 386	457 695	364 689

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
- Must reconcile to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of unitary payment - total borrowing repayments to reconcile to changes in Table SA17.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

DC26 Zululand - Table A6 Budgeted Financial Position

2012 Estimate - Table A: Budgetary Framework - 2012											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS											
Current assets											
Cash		5		--	52 370	52 370	52 370	52 370	5 000		
Call investment deposits	1	170 022	89 551	--	147 630	39 860	39 860	39 860	35 000	40 000	45 000
Consumer debtors	1	5 480	9 959	3 792	20 420	20 420	20 420	20 420	4 406	3 994	3 785
Other debtors		3 679	22 626	10 788	4 730	4 730	4 730	4 730	4 200	4 100	4 000
Current portion of long-term receivables		15 878		1 754	--				1 600	1 500	1 350
Inventory	2	2 550	3 351	3 366	6 182	6 182	6 182	6 182	3 500	3 700	3 550
Total current assets		197 584	125 487	19 699	231 332	123 562	123 562	123 562	53 706	53 294	57 685
Non current assets											
Long-term receivables		3 355	4 009	3 125	4 529	4 529	4 529	4 529	3 200	3 400	3 740
Investments											
Investment property											
Investment in Associates											
Property, plant and equipment	3	1 492 545	1 760 822	2 052 992	2 665 910	2 668 390	2 668 390	2 668 390	3 150 782	3 608 864	3 973 563
Agricultural					--				--	--	--
Biological					--				--	--	--
Intangible		261	378	384	361	361	361	361	388		
Other non-current assets				1 151							
Total non current assets		1 496 160	1 765 209	2 057 652	2 670 799	2 673 279	2 673 279	2 673 279	3 154 369	3 612 264	3 977 303
TOTAL ASSETS		1 693 754	1 890 696	2 077 351	2 902 131	2 796 841	2 796 841	2 796 841	3 208 075	3 665 558	4 034 988
LIABILITIES											
Current liabilities											
Bank overdraft	1	39 476		5 499							
Borrowing	4	--	--	--	--	--	--	--	--	--	--
Consumer deposits		3 319	3 218	83 948	3 500	3 500	3 500	3 500	29 000	31 000	36 000
Trade and other payables	4	93 155	85 456	563	70 000	70 000	70 000	70 000	65 000	60 000	59 000
Provisions			5 281	5 889							
Total current liabilities		135 950	93 955	95 879	73 500	73 500	73 500	73 500	94 000	91 000	95 000
Non current liabilities											
Borrowing		--	5	5	--	--	--	--	--	--	--
Provisions		--	--	--	--	--	--	--	--	--	--
Total non current liabilities		--	5	5	--	--	--	--	--	--	--
TOTAL LIABILITIES		135 950	93 960	95 885	73 500	73 500	73 500	73 500	94 000	91 000	95 000
NET ASSETS	5	1 557 804	1 796 736	1 981 466	2 828 631	2 723 341	2 723 341	2 723 341	3 114 075	3 574 558	3 939 988
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1 557 804	1 796 736	1 981 466	2 828 631	2 723 341	2 723 341	2 723 341	3 114 075	3 574 558	3 939 988
Reserves	4	--	--	--	--	--	--	--	--	--	--
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	1 557 804	1 796 736	1 981 466	2 828 631	2 723 341	2 723 341	2 723 341	3 114 075	3 574 558	3 939 988

References

1. Detail to be provided in Table SA3
2. include completed low cost housing to be transferred to beneficiaries within 12 months
3. include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
assets must balance with Total Community Wealth/Equity

DC26 Zululand - Table A7 Budgeted Cash Flows

DC20 Zuluana - Table A7: Budgeted Cash Flows												
Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
	Property rates, penalties & collection charges									-	-	-
	Service charges				36 057					26 918	30 069	31 663
	Other revenue					23 807	23 807	23 807	72 817	63 808	59 382	48 179
	Government - operating	1	595 667	657 071	306 610	312 569	312 569	312 569	312 569	336 511	355 933	390 144
	Government - capital	1			366 430	336 994	329 994	329 994	329 994	437 438	457 695	364 699
	Interest		13 253	11 829	6 980	8 581	2 581	2 581	2 581	1 000	1 055	1 111
	Dividends									-	-	-
Payments												
	Suppliers and employees		(401 108)	(423 465)	(494 354)	(427 900)	(411 231)	(411 231)	(411 231)	(393 230)	(421 745)	(382 479)
	Finance charges		(253)	(253)		(11)	-	-	-	-	-	-
	Transfers and Grants	1			(1 829)	(1 981)	(1 981)	(1 981)	(1 981)	(1 551)	(1 551)	(1 551)
NET CASH FROM/(USED) OPERATING ACTIVITIES			207 558	245 182	219 694	252 059	255 739	255 739	255 739	530 935	480 838	451 765
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
	Proceeds on disposal of PPE				23					-	-	-
	Decrease (increase) in non-current debtors				884					-	-	-
	Decrease (increase) other non-current receivables				-					-	-	-
	Decrease (increase) in non-current investments				-					-	-	-
Payments												
	Capital assets		(218 332)	(286 059)	(315 852)	(355 007)	(357 487)	(357 487)	(357 487)	(453 047)	(434 810)	(328 229)
CASH FROM/(USED) INVESTING ACTIVITIES			(218 332)	(286 059)	(314 945)	(355 007)	(357 487)	(357 487)	(357 487)	(453 047)	(434 810)	(328 229)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
	Short term loans									-	-	-
	Borrowing long term/refinancing									-	-	-
	Increase (decrease) in consumer deposits		(3 294)	(123)		(45)	(45)	(45)	(45)	-	-	-
Payments												
	Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			(3 294)	(123)	-	(45)	(45)	(45)	(45)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD			(14 067)	(41 000)	(95 051)	(102 993)	(101 793)	(101 793)	(101 793)	77 847	46 028	123 538
	Cash/cash equivalents at the year begin:	2	144 618	130 551	89 551	151 122	(5 499)	(5 499)	(5 499)	(5 499)	72 348	118 378
	Cash/cash equivalents at the year end:	2	130 551	89 551	(5 500)	48 129	(107 292)	(107 292)	(107 292)	72 348	118 378	241 912

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

DC26 Zululand - Table A8 Cash backed reserves/accumulated surplus reconciliation

2022 Evidence Table A: Cash backed revenue commitments surplus recommitment												
Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available												
Cash/cash equivalents at the year end		1	130 551	89 551	(5 500)	48 129	(107 292)	(107 292)	(107 292)	72 348	118 376	241 912
Other current investments > 90 days			0	0	1	151 871	199 522	199 522	199 522	(32 348)	(78 376)	(196 912)
Non current assets - Investments		1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:			130 551	89 551	(5 499)	200 000	92 230	92 230	92 230	40 000	40 000	45 000
Application of cash and investments												
Unspent conditional transfers			10 735	13 275	-	-	-	-	-	-	-	-
Unspent borrowing			-	-	-	-	-	-	-	-	-	-
Statutory requirements		2	-	-	-	43 688	43 688	43 688	43 688	61 089	56 208	44 788
Other working capital requirements		3	82 420	72 181	(20 312)	66 652	66 626	66 626	66 626	56 595	51 880	52 993
Other provisions			-	-	-	-	-	-	-	-	-	-
Long term investments committed		4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		5	-	-	-	-	-	-	-	63 042	58 556	55 282
Total Application of cash and investments:			93 155	85 456	(20 312)	110 340	110 314	110 314	110 314	180 726	166 644	153 062
Surplus(shortfall):			37 396	4 095	14 813	89 660	(18 084)	(18 084)	(18 084)	(140 726)	(126 644)	(108 062)

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable,
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

DC26 Zululand - Table A9 Asset Management

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CAPITAL EXPENDITURE											
Total New Assets		1	1 431 031	5 113	353 442	355 007	357 488	357 488	503 386	457 625	364 899
Infrastructure - Road transport			-	-	2 167	2 167	2 167	2 167	2 173	2 229	2 375
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			1 430 485	-	334 826	334 826	327 826	327 826	495 365	455 466	362 324
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			1 430 485	-	336 993	336 993	329 993	329 993	497 538	457 695	364 899
Community			-	-	500	500	500	500	-	-	-
Heritage assets			305	683	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	-	4 254	15 949	15 949	25 430	25 430	5 848	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			261	176	-	1 565	1 565	1 565	-	-	-
Total Renewal of Existing Assets		2	14 678	11 312	7 137	16 711	16 711	16 711	10 711	11 343	11 967
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			14 678	11 312	7 137	16 711	16 711	16 711	10 711	11 343	11 967
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			14 678	11 312	7 137	16 711	16 711	16 711	10 711	11 343	11 967
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Capital Expenditure		4	-	-	2 167	2 167	2 167	2 167	2 173	2 229	2 375
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			14 678	11 312	7 137	16 711	16 711	16 711	10 711	11 343	11 967
Infrastructure - Sanitation			1 430 465	-	334 826	334 826	327 826	327 826	495 365	455 466	362 324
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			1 445 143	11 312	344 130	353 704	348 704	348 704	508 249	469 038	376 666
Community			-	-	500	500	500	500	-	-	-
Heritage assets			305	683	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets			-	4 254	15 949	15 949	25 430	25 430	5 848	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			261	176	-	1 565	1 565	1 565	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2	1 445 708	16 425	360 579	371 718	374 199	374 199	514 897	469 038	376 666
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport		5	-	-	-	-	-	-	2 173	2 229	2 375
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			1 025 243	1 676 908	-	2 643 363	2 647 396	2 647 396	3 143 148	3 606 635	3 971 186
Infrastructure - Sanitation			405 222	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			1 430 465	1 676 908	-	2 643 363	2 647 396	2 647 396	3 145 321	3 608 864	3 973 563
Community			-	-	500	500	500	500	-	-	-
Heritage assets			305	683	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets			61 774	83 231	-	18 014	18 014	-	5 480	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			261	378	384	361	361	361	388	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	1 492 805	1 761 200	384	2 662 237	2 666 270	2 647 756	3 151 169	3 608 864	3 973 563
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment		3	32 073	30 074	29 701	45 618	45 618	45 618	32 565	34 356	36 177
Repairs and Maintenance by Asset Class			18 753	38 259	47 091	58 987	58 987	58 987	34 035	38 253	47 997
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			17 553	32 788	47 091	52 353	52 353	52 353	27 148	29 396	38 627
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			17 553	32 788	47 091	52 353	52 353	52 353	27 148	29 396	38 627
Community			130	-	-	750	750	750	250	265	280
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6, 7	1 070	5 471	-	5 884	5 884	5 884	6 637	8 593	9 090
TOTAL EXPENDITURE OTHER ITEMS			50 826	88 333	76 792	104 605	104 605	104 605	66 600	72 609	84 174
Renewal of Existing Assets as % of total capex			1.0%	68.8%	2.0%	4.5%	4.5%	4.5%	2.1%	2.4%	3.2%
Renewal of Existing Assets as % of deprecn			45.8%	37.8%	24.0%	36.6%	36.6%	36.6%	32.9%	33.0%	33.1%
R&M as a % of PPE			1.3%	2.2%	2.3%	2.2%	2.2%	2.2%	1.1%	1.1%	1.2%
Renewal and R&M as a % of PPE			2.0%	3.0%	14131.0%	3.0%	3.0%	3.0%	1.0%	1.0%	2.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category

DC26 Zululand - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling		39 000		31 597	30 756	30 756	30 756	30 920	31 250	31 750
Piped water inside yard (but not in dwelling)		34 000	51 000	42 573	46 935	46 935	46 935	49 353	51 653	53 753
Using public tap (at least min.service level)	2	23 000	18 000	27 125	29 510	29 510	29 510	26 611	31 315	32 410
Other water supply (at least min.service level)	4							15 366	15 550	16 610
Minimum Service Level and Above sub-total		96 000	69 000	101 295	107 201	107 201	107 201	125 452	129 768	134 523
Using public tap (< min.service level)	3	29 108		17 853	29 510	29 510	29 510	15 366	15 720	16 020
Other water supply (< min.service level)	4									
No water supply				38 708	34 215	34 215	34 215	32 566	28 086	23 331
Below Minimum Service Level sub-total		29 108	-	56 559	63 725	63 725	63 725	47 634	43 806	39 351
Total number of households	5	125 108	69 000	157 854	170 926	170 926	170 926	173 386	173 574	173 674
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		36 000		30 258	30 265	30 265	30 265	30 820	31 250	31 750
Flush toilet (with septic tank)		1 000		1 384	1 384	1 364	1 384	666	850	970
Chamisa toilet										
Pit toilet (ventilated)		40 000	75 000	69 475	80 205	80 205	80 205	89 830	92 130	94 830
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		76 000	75 000	101 097	111 834	111 834	111 834	121 616	124 330	127 550
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions		64 000		56 757	46 027	46 027	46 027	36 150	33 850	31 150
Below Minimum Service Level sub-total		64 000	-	56 757	46 027	46 027	46 027	36 150	33 850	31 150
Total number of households	5	143 000	75 000	157 854	157 861	157 861	157 861	157 766	158 180	158 700
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min.service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		69 000	96 000	101 295	141 416	141 416	141 416	148 487	155 911	163 707
Sanitation (free minimum level service)		75 000	40 300	69 475	80 205	80 205	80 205	84 215	68 426	92 847
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8			27	1 769	1 769	1 769	1 965	1 965	2 070
Water (6 kilolitres per household per month)					998	998	998	1 052	1 108	1 167
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	27	2 767	2 767	2 767	2 917	3 074	3 237
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)					648 496	648 496	648 496	690 622	935 466	885 046
Sanitation (kilolitres per household per month)					310	310	310	328	342	360
Sanitation (Rand per household per month)					12	12	12	13	51	15
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water					5 659	5 659	5 659	5 999	6 548	6 805
Sanitation					5 294	5 294	5 294	5 617	6 190	6 516
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)		-	-	-	10 953	10 953	10 953	11 588	12 738	13 413

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

DC20 Zealand - Supporting Table BA1 Supporting detail to Budgeted Financial Performance

Description		Ref	2014/15 Actual Expenditure	2014/15 Actual Outcomes	2014/15 Actual Expenditure	Current Year 2016/16				2016/16 Medium Term Revenue & Expenditure Forecasts			
						Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit estimate	Budget Year 2016/16	Budget Year+1 2017/17	Budget Year+2 2018/18	
2. Revenue													
REVENUE ITEMS													
Revenue items		1											
Ad Property Rates													
Ad Revenue Foregone													
Net Property Rates													
Revenue items - electricity revenue		2											
Total Revenue charges - electricity revenue													
Ad Revenue Foregone													
Net Revenue charges - electricity revenue													
Revenue items - water revenue		3											
Total Revenue charges - water revenue			22 500	17 400	15 704	21 500	21 600	21 600	21 600	22 700	24 020	24 020	
Ad Revenue Foregone			20 500	17 400	16 704	21 500	21 600	21 600	21 600	22 700	24 020	24 020	
Net Revenue charges - water revenue			2 000	0 000	7 000	7 000	7 000	7 000	7 000	9 000	9 000	9 000	
Revenue items - sanitation revenue		4											
Total Revenue charges - sanitation revenue			0 400	1 400	7 100	7 500	7 500	7 500	7 500	8 000	8 000	8 000	
Ad Revenue Foregone													
Net Revenue charges - sanitation revenue													
Revenue items - other revenue		5											
Total revenue removed revenue													
Total credit in revenue													
Ad Revenue Foregone													
Net Revenue charges - other revenue													
Other revenue items													
Accumulated Employer: South West Director			7 200	1 000		40 000	47 000	40 000	40 000	10 500	14 000	14 000	
Accumulated Employer: South West Director						1 000	2 000	2 000	2 000	1 000	1 000	1 000	
Other revenue items													
Total Revenue items		6	32 900	1 600	2 804	101 000	101 000	101 000	101 000	101 000	101 000	101 000	
2. Expenditure													
EXPENDITURE ITEMS													
Expenditure items		7											
Basic Salaries and Wages			85 300	80 800	120 500	84 000	84 000	84 000	84 000	100 000	100 000	100 000	
Penalties and Overtime			2 000	18 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	
Medical Aid Contributions			2 000	4 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	
Overtime			2 000	4 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	
Performance Bonus			2 000	4 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	
Motor Vehicle Allowance													
Carpet Allowance			400			400	400	400	400	400	400	400	
Household Expenses			400			400	400	400	400	400	400	400	
Travel Allowance			400			400	400	400	400	400	400	400	
Telephone Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
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Medical Allowance			400			400	400	400	400	400	400	400	
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Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	
Medical Allowance			400			400	400	400	400	400	400	400	

Suppose

1. **Start research with Strategic Financial Performance (Revenue and Expenses)**

3. *Identify other researchers whose studies or conclusions are in a similar nature that examine these and discuss any research that is not > 50% of this research.*

4. Examples to and any related objectives

⁵ This sub-statement agrees with the info in SAT², but excluding coeditor and board member Rye.

2. Include a note for each resource that it is offered by private citizens.

7. Special considerations may have to be given to including "goodwill arising" or "prior workers" budgets where circumstances require this (include separately under relevant activity).

DC28 Zululand - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept)

Description	Ref	Vote 1 - COUNCIL	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCE	Vote 4 - PLANNING & W&A	Vote 5 - COMMUNITY DEVELOPME NT	Vote 6 - TECHNICAL SERVICES	Vote 7 - WATER DISTRIBUTION	Vote 8 - WATER PURIFICATION	Vote 9 - WASTE WATER	Vote 10 - (NAME OF VOTE 10)	Vote 11 - (NAME OF VOTE 11)	Vote 12 - (NAME OF VOTE 12)	Vote 13 - (NAME OF VOTE 13)	Vote 14 - (NAME OF VOTE 14)	Vote 15 - (NAME OF VOTE 15)	Total
R thousand	1																
Revenue By Source																	
Property rates																	-
Property rates - penalties & collection charges																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue								22 768									22 768
Service charges - refuse revenue								8 900									8 900
Service charges - other																	-
Rental of facilities and equipment				158													158
Interest earned - external investments				1 000													1 000
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines																	-
Licences and permits																	-
Agency services																	-
Other revenue				95 607													95 607
Transfers recognised - operational				3 339 956	940	1 815	9 800										3 361 511
Gains or disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		-	-	430 721	840	1 815	9 800	31 668	-	-	-	-	-	-	-	-	464 944
Expenditure By Type																	
Employee related costs		6 518	24 867	17 148	12 204	21 483	10 648	33 978	20 019	2 880							149 591
Remuneration of councillors		6 175															6 175
Debt impairment				3 594													3 594
Depreciation & asset impairment				32 585													32 585
Finance charges																	-
Bus purchases									78 540	5 328							83 868
Other materials																	-
Contracted services		209	11 757	755	42	531	8 515	25 578									47 383
Transfers and grants						310		1 351									1 661
Other expenditure		25 342	38 517	9 871	4 813	24 516	5 085	29 360	6 783	554							132 961
Loss on disposal of PPE																	-
Total Expenditure		38 245	67 078	63 631	16 978	46 841	24 188	86 885	106 322	8 842	-	-	-	-	-	-	458 736
Surplus/(Deficit)		(38 245)	(67 078)	268 790	(16 938)	(45 026)	(14 388)	(55 217)	(106 322)	(8 842)	-	-	-	-	-	-	3 248
Transfers recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(38 245)	(67 078)	268 790	(16 938)	(45 026)	(14 388)	(55 217)	(106 322)	(8 842)	-	-	-	-	-	-	3 248

REMARKS

1. Departmental columns to be based on municipal organisation structure

DC26 Zululand - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

2015/16 Medium Term Revenue & Expenditure Framework											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		170 022	89 551	-	147 630	39 860	39 860	39 860	35 000	40 000	45 000
Other current investments > 90 days											
Total Call Investment deposits	2	170 022	89 551	-	147 630	39 860	39 860	39 860	35 000	40 000	45 000
Consumer debtors											
Consumer debtors		5 460	9 959	3 792	20 420	20 420	20 420	20 420	8 000	7 800	7 800
Less: Provision for debt impairment									(3 594)	(3 306)	(4 015)
Total Consumer debtors	2	5 460	9 959	3 792	20 420	20 420	20 420	20 420	4 406	3 994	3 785
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off		6 500	2 526		3 594	3 594	3 594	3 594	3 594	3 806	4 015
Balance at end of year		6 500	2 526	-	3 594	3 594	3 594	3 594	3 594	3 806	4 015
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1 492 545	1 760 822	2 052 992	2 665 910	2 668 390	2 668 390	2 668 390	3 150 782	3 608 864	3 973 563
Leases recognised as PPE											
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	1 492 545	1 760 822	2 052 992	2 665 910	2 668 390	2 668 390	2 668 390	3 150 782	3 608 864	3 973 563
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		82 420	72 181	563	70 000	70 000	70 000	70 000	65 000	60 000	59 000
Unspent conditional transfers		10 735	13 275								
VAT											
Total Trade and other payables	2	93 155	85 456	563	70 000	70 000	70 000	70 000	65 000	60 000	59 000
Non current liabilities - Borrowing											
Borrowing											
Finance leases (including PPP asset element)		-	5	5							
Total Non current liabilities - Borrowing	4	-	5	5	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		-	-	-	-	-	-	-	-	-	-
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		1 341 645	1 563 720	1 792 741	2 473 623	2 365 842	2 365 842	2 365 842	2 610 689	3 116 863	3 575 289
IP adjustments											
Restated balance		1 341 645	1 563 720	1 792 741	2 473 623	2 365 842	2 365 842	2 365 842	2 610 689	3 116 863	3 575 289
Surplus/(Deficit)		216 159	233 016	188 726	355 008	357 499	357 499	357 499	503 386	457 695	364 699
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	1 557 804	1 796 736	1 981 466	2 828 631	2 723 341	2 723 341	2 723 341	3 114 075	3 574 558	3 939 988
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Rvaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 557 804	1 796 736	1 981 466	2 828 631	2 723 341	2 723 341	2 723 341	3 114 075	3 574 558	3 939 988
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											

DC26 Zululand - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

2015/16 Medium Term Revenue & Expenditure Framework													
Strategic Objective		Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand													
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery				295 101	307 245	295 069	488 988	481 336	481 336	420 721	475 655	467 078
Community and public safety	To promote social development				16 439	17 140	1 891	1 184	1 184	1 184	1 815	-	-
Economic and environmental services	To promote economic development				3 517	4 863	9 532	6 729	6 729	6 729	840	3 135	3 408
Trading services	To facilitate the delivery of sustainable infrastructure and services				299 193	(317)	80 620	35 283	35 746	35 746	41 468	33 458	35 181
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	614 249	328 930	387 112	532 184	524 995	524 995	484 944	512 254	505 666

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure);

DC26 Zululand - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			120 216	120 216	136 406	195 654	188 468	188 468	174 953	181 337	190 637
Community and public safety	To promote social development			42 175	42 175	40 418	59 791	59 503	59 503	46 565	49 368	51 574
Economic and environmental services	To promote economic development			15 343	15 343	16 768	16 179	16 113	16 113	16 934	17 958	19 081
Trading services	To facilitate the delivery of sustainable infrastructure and services			221 155	278 340	328 305	242 546	233 417	233 417	220 544	235 231	256 599

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC26 Zululand - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery	A		42 488	55 759	12 658	9 015	14 175	14 175	2 500	-	-
Community and public safety	To promote social development	B		3 973	3 888	1 637	1 500	1 500	1 500	-	-	-
Economic and environmental services	To promote economic development	C		3 769	11 466		2 167	2 167	2 167	2 181	2 229	2 375
Trading services	To facilitate the delivery of sustainable infrastructure and services	D		1 442 295	1 689 245	309 217	342 326	339 646	339 646	498 705	455 466	362 324
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	1 492 545	1 760 359	323 512	355 008	357 488	357 488	503 386	457 695	364 699

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

DC26 Zululand - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Year 1: FY2015										
Financial Management	To improve revenue collection To have an efficient Accounting Function To complete and submit accurate financial statements To develop a Financial Management Audit				77 410 000.00	77 410 000.00	77 410 000.00	77 410 000.00	77 410 000.00	77 410 000.00
Year 2: FY2016										
Infrastructure and Services	To consistently update and maintain the Municipality's contracts and enforce time to comply to material and security requirements				54 314 000.00	54 314 000.00	54 314 000.00	54 314 000.00	54 314 000.00	54 314 000.00
Institutional Transformation & Development	To ensure that municipal buildings are developed and maintained in order to serve communities To comply with Skills Development Legislation									
Year 3: FY2017										
Year 4: FY2018										
Year 5: FY2019										
Year 6: FY2020										
Year 7: FY2021										
Year 8: FY2022										
Year 9: FY2023										
Year 10: FY2024										
Year 11: FY2025										
Year 12: FY2026										
Year 13: FY2027										
Year 14: FY2028										
Year 15: FY2029										
Year 16: FY2030										
Year 17: FY2031										
Year 18: FY2032										
Year 19: FY2033										
Year 20: FY2034										
Year 21: FY2035										
Year 22: FY2036										
Year 23: FY2037										
Year 24: FY2038										
Year 25: FY2039										
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Year 27: FY2041										
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Year 93: FY2107										
Year 94: FY2108										
Year 95: FY2109										
Year 96: FY2110										
Year 97: FY2111										
Year 98: FY2112										
Year 99: FY2113										
Year 100: FY2114										
Year 101: FY2115										
Year 102: FY2116										
Year 103: FY2117										
Year 104: FY2118										
Year 105: FY2119										
Year 106: FY2120										
Year 107: FY2121										
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Year 146: FY2160										
Year 147: FY2161										
Year 148: FY2162										
Year 149: FY2163										
Year 150: FY2164										
Year 151: FY2165										
Year 152: FY2166										
Year 153: FY2167										
Year 154: FY2168										
Year 155: FY2169										
Year 156: FY2170										
Year 157: FY2171										
Year 158: FY2172										
Year 159: FY2173										
Year 160: FY2174										
Year 161: FY2175										
Year 162: FY2176										
Year 163: FY2177										
Year 164: FY2178										
Year 165: FY2179										
Year 166: FY2180										
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Year 171: FY2185										
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Year 174: FY2188										
Year 175: FY2189										
Year 176: FY2190										
Year 177: FY2191										
Year 178: FY2192										

DC26 Zululand - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.5	1.3	0.2	3.1	1.7	1.7	1.7	0.6	0.6	0.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	1.3	0.2	3.1	1.7	1.7	1.7	0.6	0.6	0.6
Liquidity Ratio	Monetary Assets/Current Liabilities	1.3	1.0	-	2.7	1.3	1.3	1.3	0.4	0.4	0.5
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		3.0%	0.0%	120.8%	11.3%	11.4%	11.4%	11.4%	71.2%	70.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	117.9%	11.3%	11.4%	11.4%	11.4%	71.2%	70.6%	52.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.6%	11.1%	5.7%	5.3%	5.7%	5.7%	5.7%	2.9%	2.7%	2.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				37.0%	37.0%	37.0%	37.0%	30.0%	30.0%	30.0%
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))				100.0%						
Creditors to Cash and Investments		63.1%	80.6%	-10.2%	145.4%	-85.2%	-85.2%	-85.2%	88.8%	50.7%	24.4%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)				1 635	1 635	1 635	1 635	1 471	1 177	883
	Total Cost of Losses (Rand '000)				3 452	3 452	3 452	3 452	3 276	2 762	3 452
	% Volume (units purchased and generated less units sold)/units purchased and generated				39.0%	39.0%	39.0%	39.0%	29.6%	19.0%	100.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	15.0%	34.4%	37.4%	26.8%	27.1%	27.1%	27.1%	32.2%	32.9%	32.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	15.9%	38.1%	39.2%	27.3%	27.6%	27.6%		33.5%	34.3%	34.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.1%	11.8%	13.7%	11.1%	11.2%	11.2%		7.3%	7.3%	9.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	5.3%	9.1%	8.6%	8.6%	8.7%	8.7%	8.7%	7.0%	7.1%	7.0%
<u>IDP financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	3.8	5.5	4.4	85.1	85.1	85.1	212.0	121.7	114.9	138.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	92.1%	135.7%	60.5%	85.7%	85.7%	85.7%	85.7%	32.1%	26.8%	25.8%
iii. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	6.4	3.4	(0.2)	1.5	(3.5)	(3.5)	(3.5)	2.5	3.9	7.3

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Deutsches Institut für Wirtschaftsforschung (DIW) Berlin, economic and demographic research and assumptions

Description of accounts indicator	Ind	2007 Census		2007 Survey		2011 Census		2011/12		2012/13		2013/14		2014/15		2015/16 Estimate		2016/17 Estimate		2017/18 Estimate		2018/19 Estimate		2019/20 Estimate		2020/21 Estimate		2021/22 Estimate		2022/23 Estimate		2023/24 Estimate		2024/25 Estimate		2025/26 Estimate		2026/27 Estimate		2027/28 Estimate		2028/29 Estimate		2029/30 Estimate		2030/31 Estimate		2031/32 Estimate		2032/33 Estimate		2033/34 Estimate		2034/35 Estimate		2035/36 Estimate		2036/37 Estimate		2037/38 Estimate		2038/39 Estimate		2039/40 Estimate		2040/41 Estimate		2041/42 Estimate		2042/43 Estimate		2043/44 Estimate		2044/45 Estimate		2045/46 Estimate		2046/47 Estimate		2047/48 Estimate		2048/49 Estimate		2049/50 Estimate		2050/51 Estimate		2051/52 Estimate		2052/53 Estimate		2053/54 Estimate		2054/55 Estimate		2055/56 Estimate		2056/57 Estimate		2057/58 Estimate		2058/59 Estimate		2059/60 Estimate		2060/61 Estimate		2061/62 Estimate		2062/63 Estimate		2063/64 Estimate		2064/65 Estimate		2065/66 Estimate		2066/67 Estimate		2067/68 Estimate		2068/69 Estimate		2069/70 Estimate		2070/71 Estimate		2071/72 Estimate		2072/73 Estimate		2073/74 Estimate		2074/75 Estimate		2075/76 Estimate		2076/77 Estimate		2077/78 Estimate		2078/79 Estimate		2079/80 Estimate		2080/81 Estimate		2081/82 Estimate		2082/83 Estimate		2083/84 Estimate		2084/85 Estimate		2085/86 Estimate		2086/87 Estimate		2087/88 Estimate		2088/89 Estimate		2089/90 Estimate		2090/91 Estimate		2091/92 Estimate		2092/93 Estimate		2093/94 Estimate		2094/95 Estimate		2095/96 Estimate		2096/97 Estimate		2097/98 Estimate		2098/99 Estimate		2099/00 Estimate		2100/01 Estimate		2101/02 Estimate		2102/03 Estimate		2103/04 Estimate		2104/05 Estimate		2105/06 Estimate		2106/07 Estimate		2107/08 Estimate		2108/09 Estimate		2109/10 Estimate		2110/11 Estimate		2111/12 Estimate		2112/13 Estimate		2113/14 Estimate		2114/15 Estimate		2115/16 Estimate		2116/17 Estimate		2117/18 Estimate		2118/19 Estimate		2119/20 Estimate		2120/21 Estimate		2121/22 Estimate		2122/23 Estimate		2123/24 Estimate		2124/25 Estimate		2125/26 Estimate		2126/27 Estimate		2127/28 Estimate		2128/29 Estimate		2129/30 Estimate		2130/31 Estimate		2131/32 Estimate		2132/33 Estimate		2133/34 Estimate		2134/35 Estimate		2135/36 Estimate		2136/37 Estimate		2137/38 Estimate		2138/39 Estimate		2139/40 Estimate		2140/41 Estimate		2141/42 Estimate		2142/43 Estimate		2143/44 Estimate		2144/45 Estimate		2145/46 Estimate		2146/47 Estimate		2147/48 Estimate		2148/49 Estimate		2149/50 Estimate		2150/51 Estimate		2151/52 Estimate		2152/53 Estimate		2153/54 Estimate		2154/55 Estimate		2155/56 Estimate		2156/57 Estimate		2157/58 Estimate		2158/59 Estimate		2159/60 Estimate		2160/61 Estimate		2161/62 Estimate		2162/63 Estimate		2163/64 Estimate		2164/65 Estimate		2165/66 Estimate		2166/67 Estimate		2167/68 Estimate		2168/69 Estimate		2169/70 Estimate		2170/71 Estimate		2171/72 Estimate		2172/73 Estimate		2173/74 Estimate		2174/75 Estimate		2175/76 Estimate		2176/77 Estimate		2177/78 Estimate		2178/79 Estimate		2179/80 Estimate		2180/81 Estimate		2181/82 Estimate		2182/83 Estimate		2183/84 Estimate		2184/85 Estimate		2185/86 Estimate		2186/87 Estimate		2187/88 Estimate		2188/89 Estimate		2189/90 Estimate		2190/91 Estimate		2191/92 Estimate		2192/93 Estimate		2193/94 Estimate		2194/95 Estimate		2195/96 Estimate		2196/97 Estimate		2197/98 Estimate		2198/99 Estimate		2199/00 Estimate		2200/01 Estimate		2201/02 Estimate		2202/03 Estimate		2203/04 Estimate		2204/05 Estimate		2205/06 Estimate		2206/07 Estimate		2207/08 Estimate		2208/09 Estimate		2209/10 Estimate		2210/11 Estimate		2211/12 Estimate		2212/13 Estimate		2213/14 Estimate		2214/15 Estimate		2215/16 Estimate		2216/17 Estimate		2217/18 Estimate		2218/19 Estimate		2219/20 Estimate		2220/21 Estimate		2221/22 Estimate		2222/23 Estimate		2223/24 Estimate		2224/25 Estimate		2225/26 Estimate		2226/27 Estimate		2227/28 Estimate		2228/29 Estimate		2229/30 Estimate		2230/31 Estimate		2231/32 Estimate		2232/33 Estimate		2233/34 Estimate		2234/35 Estimate		2235/36 Estimate		2236/37 Estimate		2237/38 Estimate		2238/39 Estimate		2239/40 Estimate		2240/41 Estimate		2241/42 Estimate		2242/43 Estimate		2243/44 Estimate		2244/45 Estimate		2245/46 Estimate		2246/47 Estimate		2247/48 Estimate		2248/49 Estimate		2249/50 Estimate		2250/51 Estimate		2251/52 Estimate		2252/53 Estimate		2253/54 Estimate		2254/55 Estimate		2255/56 Estimate		2256/57 Estimate		2257/58 Estimate		2258/59 Estimate		2259/60 Estimate		2260/61 Estimate		2261/62 Estimate		2262/63	
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Detail on the provision of municipal services for A10

Ref	Total municipal employees	2019/20 Budgetary Control System										2019/20 Budgetary Control System		2019/20 Budgetary Control System		2019/20 Budgetary Control System		2019/20 Budgetary Control System		2019/20 Budgetary Control System		
		2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14
15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
21	21	21	21																			

DCM Zulu Local Supporting Table SA10 Funding measurement

Description	SA10 Section	Ref	2017/18			Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Forecasts			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	7m-4m Actual	Budget Year 2018/19	Budget Year 2018/19	Budget Year 2018/19	Budget Year 2018/19
Capital Expenditure													
• On/Off expenditure of the year end - R200	18(1)(a)	1	100 051	100 051	100 051	45 120	107 292	107 292	107 292	72 340	118 376	241 812	
• On/Off expenditure of the year end - R200	18(1)(b)	2	37 380	4 085	14 810	69 880	18 084	18 084	18 084	140 726	108 644	108 644	
Cash receipts of the year end - R200	18(1)(c)	3	84	34	0	15	0	0	0	25	34	34	
Surplus/(Deficit) including depreciation effects - R200	18(1)(d)	4	214 156	233 010	165 728	305 030	257 412	257 412	257 412	803 386	427 485	364 669	
Service charges - R200	18(1)(e)	5	N/A	17 796	8 096	2 996	0 000	0 000	0 000	2 196	0 000	0 000	
Cash receipts of the year end - R200	18(1)(f)	6	0 000	0 000	17 796	11 396	11 396	11 396	11 396	70 096	82 196	82 196	
Cash receipts of the year end - R200	18(1)(g)	7	21 096	10 096	20 096	11 396	11 396	11 396	11 396	11 396	11 396	11 396	
Capital payments - R200	18(1)(h)	8	14 810	16 396	97 796	100 000	100 000	100 000	100 000	82 096	82 096	82 096	
Surplus/(Deficit) including depreciation effects - R200	18(1)(i)	9	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Grants of Govt. (including related allocations)	18(1)(j)	10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100 000	84 396	0 000	
Current expenditure - R200	18(1)(k)	11	N/A	30 396	140 096	54 096	0 000	0 000	0 000	25 496	0 000	0 000	
Long term receivables - R200	18(1)(l)	12	N/A	10 096	22 196	44 896	0 000	0 000	0 000	25 496	8 396	10 096	
RAM % of Property Fund & Equipment	20(1)(a)	13	1 396	2 396	2 396	2 396	2 396	2 396	2 396	1 396	1 396	1 396	
Asset revenue % of capital budget	20(1)(b)	14	1 396	0 000	2 396	4 796	4 796	4 796	0 000	2 196	2 096	3 396	
Performance													
1. The cash balance indicator of minimum compliance - subject to 7													
2. Deficit cash and increased expenditure (deficit) from cash balance													
3. Indicator of sufficient liquidity to meet monthly operating payments													
4. Indicator of sufficient expenditure requirements													
5. Indicator of sufficient income requirements (prior to 2009/10 revenue not available for high capacity municipalities and later for other capacity classifications)													
6. Indicator of sufficient cash collection forecasts as % of annual budget revenue													
7. Indicator of sufficient cash collection forecasts as % of annual budget revenue													
8. Indicator of sufficient cash collection forecasts as % of annual budget revenue													
9. Indicator of sufficient cash collection forecasts as % of annual budget revenue													
10. Indicator of sufficient cash collection forecasts as % of annual budget revenue													
11. Indicator of sufficient cash collection forecasts as % of annual budget revenue													
12. Indicator of sufficient cash collection forecasts as % of annual budget revenue													
13. Indicator of sufficient cash collection forecasts as % of annual budget revenue													
14. Indicator of sufficient cash collection forecasts as % of annual budget revenue													
Revenue													
• Total revenue	18(1)(a)		11 710	12 096	8 096	0 000	0 000	0 000	0 000	6 196	6 096	6 096	
• Total revenue	18(1)(b)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
• Total revenue	18(1)(c)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
• Total revenue	18(1)(d)		10 096	12 096	11 096	0 000	0 000	0 000	0 000	3 796	6 096	6 096	
• Total revenue	18(1)(e)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	21 196	6 096	6 096	
• Total revenue	18(1)(f)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
• Total revenue	18(1)(g)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Total revenue	18(1)(h)		22 096	24 096	20 096	20 096	20 096	20 096	20 096	31 696	33 496	35 196	
Service charges	18(1)(i)		22 096	24 096	20 096	20 096	20 096	20 096	20 096	31 696	33 496	35 196	
Property rates	18(1)(j)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Service charges - water revenue	18(1)(k)		20 096	17 096	10 096	21 096	21 096	21 096	21 096	22 096	24 096	25 096	
Service charges - sanitation revenue	18(1)(l)		6 096	6 096	7 096	7 096	7 096	7 096	7 096	6 096	6 096	6 096	
Service charges - other revenue	18(1)(m)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Service charges - other	18(1)(n)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(o)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Capital expenditure excluding capital grants	18(1)(p)		12 096	12 096	10 096	10 096	10 096	10 096	10 096	10 096	10 096	10 096	
Cash receipts from taxpayers	18(1)(q)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(r)		31 096	36 096	21 096	20 096	20 096	20 096	20 096	127 496	127 496	127 496	
Change in consumer debtors (current and non-current)	18(1)(s)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Operating and Capital Revenue	18(1)(t)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Capital expenditure - total	20(1)(a)		1 400 000	1 700 000	1 300 000	1 300 000	1 300 000	1 300 000	1 300 000	1 300 000	1 300 000	1 300 000	
Capital expenditure - revenue	20(1)(b)		14 000	11 000	7 000	10 000	10 000	10 000	10 000	11 000	11 000	11 000	
Revenue													
Revenue from other sources	18(1)(a)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(b)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(c)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(d)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(e)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(f)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(g)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(h)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(i)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(j)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(k)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(l)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(m)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(n)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(o)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(p)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(q)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(r)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(s)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(t)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(u)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(v)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(w)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(x)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(y)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(z)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue													
Revenue from other sources	18(1)(a)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(b)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(c)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(d)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(e)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(f)		0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	
Revenue from other sources	18(1)(

DC26 Zululand - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Property rates (rate in the Rand)	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Reduction and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions									
Water tariffs									
Domestic									
Basic charge/fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff	(describe structure)								
Water usage - Block 1 (c/k)	0-6 k								
Water usage - Block 2 (c/k)	7-30k	4	4	4	5	6	6	7	7
Water usage - Block 3 (c/k)	31-40k	5	5	5	6	7	8	8	8
Water usage - Block 4 (c/k)	>40k	6	7	7	7	9	10	10	10
Other									
Waste water tariffs									
Domestic									
Basic charge/fee (Rands/month)							81	87	93
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)	(k) in structure								
Volumetric charge - Block 2 (c/k)	(k) in structure								
Volumetric charge - Block 3 (c/k)	(k) in structure								
Volumetric charge - Block 4 (c/k)	(k) in structure								
Other									
Electricity tariffs									
Domestic									
Basic charge/fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE	(how is this targeted)								
Life-line tariff - meter	(describe structure)								
Life-line tariff - prepaid	(describe structure)								
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IST Block 1 (c/kwh)	(k) in thresholds								
Meter - IST Block 2 (c/kwh)	(k) in thresholds								
Meter - IST Block 3 (c/kwh)	(k) in thresholds								
Meter - IST Block 4 (c/kwh)	(k) in thresholds								
Meter - IST Block 5 (c/kwh)	(k) in thresholds								
Prepaid - IST Block 1 (c/kwh)	(k) in thresholds								
Prepaid - IST Block 2 (c/kwh)	(k) in thresholds								
Prepaid - IST Block 3 (c/kwh)	(k) in thresholds								
Prepaid - IST Block 4 (c/kwh)	(k) in thresholds								
Prepaid - IST Block 5 (c/kwh)	(k) in thresholds								
Other									
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fee									
80l bin - once a week									
250l bin - once a week									

Footnotes

1. If properties are not rated or zero rated this must be indicated as such

2. Please provide detailed descriptions on Sheet SA13b

DC26 Zululand - Supporting Table SA13b Service Tariffs by category - explanatory

[illegible]

DC26 Zululand - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		4.40	4.40		4.84	4.84	4.84	7.5%	6.00	6.45	6.93
Water: Consumption		100.00	116.08		128.00	128.00	128.00	7.3%	155.00	166.65	179.15
Sanitation		42.00	48.76		53.64	53.64	53.64	7.5%	80.88	86.95	93.47
Refuse removal											
Other											
sub-total		146.40	169.25	-	186.48	186.48	186.48	29.7%	241.88	260.05	279.55
VAT on Services											
Total large household bill:		146.40	169.25	-	186.48	186.48	186.48	29.7%	241.88	260.05	279.55
% increase/decrease			15.6%	(100.0%)	-	-	-		29.7%	7.5%	7.5%
Monthly Account for Household - 'Affordable Ranges'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		4.40	4.40		4.40	4.40	4.40	7.5%	6.00	6.45	6.93
Water: Consumption		109.52	116.09		128.00	128.00	128.00	7.5%	155.00	166.65	179.15
Sanitation		48.00	48.76		53.64	53.64	53.64	7.5%	80.88	86.95	93.47
Refuse removal											
Other											
sub-total		161.92	169.25	-	186.04	186.04	186.04	30.0%	241.88	260.05	279.55
VAT on Services											
Total small household bill:		161.92	169.25	-	186.04	186.04	186.04	30.0%	241.88	260.05	279.55
% increase/decrease			4.5%	(100.0%)	-	-	-		30.0%	7.5%	7.5%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-	-	-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)
4. Note this is for a SINGLE household.

DC26 Zululand - Supporting Table SA15 investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		170 022	89 551	—	147 630	39 860	39 860	35 000	40 000	45 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	170 022	89 551	—	147 630	39 860	39 860	35 000	40 000	45 000
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		—	—	—	—	—	—	—	—	—
Consolidated total:		170 022	89 551	—	147 630	39 860	39 860	35 000	40 000	45 000

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments).

DC26 Zululand - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment
Name of Institution & Investment ID	1	Yrs/Months							
Parent municipality									
Zululand District Municipality		Months	Call Deposit	No	Variable	5	0	0	32 Days
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. 1-4 Investments in expiry date order

DC26 Zululand - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		1 255								
Local registered stock										
Instalment Credit										
Financial Leases		107								
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	1 362	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	1 362	-	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		237 820	274 579	297 733	305 590	305 590	305 590	334 696	355 933	364 006
Local Government Equitable Share		234 326	258 854	276 930	297 420	297 420	297 420	322 706	346 723	346 723
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		1 000	1 000	890	934	934	934	940	960	1 033
Water Services Operating Subsidy			8 268	15 721	3 500	3 500	3 500	6 000	7 000	15 000
EPWP Incentive		1 244	5 207	2 942	2 486	2 486	2 486	3 800	-	-
Water Services Operating Subsidy										
Other transfers/grants [insert description]										
Provincial Government:		4 004	1 926	1 639	6 979	6 979	6 979	1 815	-	-
Corridor Development					5 000	5 000	5 000	-	-	-
Art centre Subsidies (Indonsa Grant)		1 487	1 561	1 639	1 729	1 729	1 729	1 815	-	-
Shared services		2 517	365		250	250	250	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	241 824	276 505	299 372	312 589	312 589	312 589	336 511	355 933	364 006
Capital Transfers and Grants										
National Government:		284 077	341 863	355 922	336 994	329 994	329 994	497 438	457 695	364 699
Municipal Infrastructure Grant (MIG)		227 100	275 487	261 545	221 622	221 622	221 622	221 259	230 695	244 691
Regional Bulk Infrastructure		56 977	64 600	55 341	74 000	67 000	67 000	195 000	170 000	16 000
Rural Roads Assets Management Grants			1 776	1 866	2 167	2 167	2 167	2 173	2 229	2 375
Municipal Water Infrastructure Grant				37 170	39 205	39 205	39 205	79 306	54 771	101 633
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	463	463	-	-	-
Upgrading of airport		14 730	9 044							
Tourism Hub		14 050								
Infrastructure Sport Facilities		2 810	1 340							
ACIP						463	463			
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	284 077	341 863	355 922	336 994	330 457	330 457	497 438	457 695	364 699
TOTAL RECEIPTS OF TRANSFERS & GRANTS		525 901	618 368	655 294	649 583	643 026	643 026	833 949	813 628	728 705

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC26 Zululand - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		237 820	274 579	297 733	305 590	305 590	305 590	334 696	355 933	364 006
Local Government Equitable Share		234 326	258 854	276 930	297 420	297 420	297 420	322 706	346 723	346 723
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		1 000	1 000	890	934	934	934	940	960	1 033
Water Services Operating Subsidy			8 268	15 721	3 500	3 500	3 500	6 000	7 000	15 000
EPWP incentive		1 244	5 207	2 942	2 486	2 486	2 486	3 800	-	-
Water Services Operating Subsidy										
Other transfers/grants [insert description]										
Provincial Government:		4 004	1 926	1 639	6 979	6 979	6 979	1 815	-	-
Corridor Development		1 487	1 561		5 000	5 000	5 000	-	-	-
Art centre Subsidies (Indonsa Grant)		2 517	365	1 639	1 729	1 729	1 729	1 815	-	-
Shared services					250	250	250	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		241 824	276 505	299 372	312 569	312 569	312 569	336 511	355 933	364 006
Capital expenditure of Transfers and Grants										
National Government:		284 077	358 363	355 922	336 994	329 994	329 994	497 438	457 695	364 699
Municipal Infrastructure Grant (MIG)		227 100	275 487	261 545	221 622	221 622	221 622	221 259	230 695	244 691
Regional Bulk Infrastructure		56 977	81 100	55 341	74 000	67 000	67 000	195 000	170 000	16 000
Rural Roads Assets Management Grants			1 776	1 866	2 167	2 167	2 167	2 173	2 226	2 375
Municipal Water Infrastructure Grant				37 170	39 205	39 205	39 205	79 006	54 771	101 633
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	463	463	-	-	-
ACIP						463	463			
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		284 077	358 363	355 922	336 994	330 457	330 457	497 438	457 695	364 699
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		525 901	634 868	655 294	649 563	643 026	643 026	833 949	813 628	728 705

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC26 Zululand - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		569 632	288 874	304 707	305 590	306 053	306 053	334 696	355 933	364 006
Conditions met - transferred to revenue		569 632	288 874	304 707	305 590	306 053	306 053	334 696	355 933	364 006
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		11 439								
Current year receipts		5 175	1 926	1 903	6 979	6 979	6 979	1 815	-	-
Conditions met - transferred to revenue		16 614	1 926	1 903	6 979	6 979	6 979	1 815	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		586 246	290 800	306 610	312 569	313 032	313 032	336 511	355 933	364 006
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		1 429 507	1 745 722	295 892	336 994	329 994	329 994	497 538	457 695	364 699
Conditions met - transferred to revenue		1 429 507	1 745 722	295 892	336 994	329 994	329 994	497 538	457 695	364 699
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		50 250	10 383	13 810						
Conditions met - transferred to revenue		50 250	10 383	13 810	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Capital transfers and grants revenue		1 479 757	1 756 105	309 702	336 994	329 994	329 994	497 538	457 695	364 699
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		2 066 003	2 046 905	616 312	649 563	643 026	643 026	834 049	813 628	728 705
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

DC26 Zululand - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Cash Transfers to other municipalities											
WSP Grant - Abaqulusi	1	661	1 042	1 508	1 551	1 551	1 551	1 551	1 551	1 551	1 551
Tourism Grant											
Abaqulusi Municipality		50		50	50	50	50	50	50	-	-
Edumbe Municipality				50	50	50	50	50	50	-	-
Nongoma Municipality		50		50	50	50	50	50	50	-	-
Pongola Municipality		50		50	50	50	50	50	50	-	-
Ulundi Municipality		50		-	50	50	50	50	50	-	-
Route R66		50		60	60	60	60	60	60	-	-
Battlefields Route		50		60	60	60	60	60	60	-	-
Zululand Birding Route				-	60	60	60	60			
Total Cash Transfers To Municipalities:		981	1 042	1 829	1 981	1 981	1 981	1 981	1 861	1 551	1 551
Cash Transfers to Entities/Other External Mechanisms											
WSP Grant - Abaqulusi	2										
Total Cash Transfers To Entities/Eme*		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
WSP Grant - Abaqulusi	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
WSP Grant - Abaqulusi	4										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
WSP Grant - Abaqulusi	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	981	1 042	1 829	1 981	1 981	1 981	1 981	1 861	1 551	1 551
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
WSP Grant - Abaqulusi	2										
Total Non-Cash Transfers To Entities/Eme*		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
WSP Grant - Abaqulusi	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
WSP Grant - Abaqulusi	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
WSP Grant - Abaqulusi	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	981	1 042	1 829	1 981	1 981	1 981	1 981	1 861	1 551	1 551

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC26 Zululand - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 827	3 949	3 980	4 058	4 058	4 058	4 031	4 289	4 456
Pension and UIF Contributions		262	349	344	363	363	363	371	395	447
Medical Aid Contributions			44	67	68	63	63	82	87	98
Motor Vehicle Allowance			1 286		1 443	1 443	1 443	1 389	1 407	1 585
Cellphone Allowance			485	427	537	537	537	292	311	352
Housing Allowance										
Other benefits and allowances		1 585		1 399						
Sub Total - Councillors		5 674	6 054	6 191	6 467	6 467	6 467	6 175	6 570	7 438
% Increase	4		6.7%	2.3%	4.5%	-	-	(4.5%)	6.4%	13.2%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 142	2 031	2 342	2 504	2 504	2 504	2 476	2 618	2 771
Pension and UIF Contributions		751	217	744	804	804	804	82	85	83
Medical Aid Contributions					197	197	197	144	152	161
Overtime										
Performance Bonus			643	500						
Motor Vehicle Allowance			3 429	4 111	1 480	1 480	1 480	1 500	1 596	1 688
Cellphone Allowance					44	44	44	44	47	50
Housing Allowance										
Other benefits and allowances		3 590			852	852	852	3 147	3 329	3 522
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality		6 782	6 323	7 204	5 672	5 672	5 672	7 381	7 808	8 282
% Increase	4		(8.0%)	13.9%	(18.2%)	-	-	25.3%	5.6%	6.6%
Other Municipal Staff										
Basic Salaries and Wages		63 388	80 042	85 511	94 172	94 172	94 172	100 915	107 980	114 561
Pension and UIF Contributions		13 118	12 384	15 626	20 837	20 837	20 837	14 075	14 975	15 680
Medical Aid Contributions			4 586		6 031	6 031	6 031	7 234	7 418	8 211
Overtime		3 110	4 228	6 230						
Performance Bonus										
Motor Vehicle Allowance		2 797	5 708	7 048	5 221	5 221	5 221	5 424	5 781	6 188
Cellphone Allowance					463	463	469	511	542	578
Housing Allowance		563	611	682	881	881	881	830	885	942
Other benefits and allowances		3 101	4 141	3 215	5 374	5 375	5 375	13 208	14 042	14 894
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff		85 463	113 065	121 367	132 785	132 785	132 785	142 989	151 313	161 428
% Increase	4		32.2%	7.4%	8.4%	-	-	7.1%	6.4%	6.7%
Total Parent Municipality		97 929	125 382	134 782	145 124	145 124	145 124	155 756	165 612	177 128
			28.0%	7.5%	7.7%	-	-	7.3%	6.4%	6.9%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowance	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities										
% Increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowance	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities										
% Increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowance	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities										
% Increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		97 929	125 382	134 782	145 124	145 124	145 124	155 756	165 612	177 128
% Increase	4		28.0%	7.5%	7.7%	-	-	7.3%	6.4%	6.9%
TOTAL MANAGERS AND STAFF	5.7	92 255	119 328	128 570	138 657	138 657	138 657	149 591	159 122	169 680

Footnotes:

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s184 of MFMA achieved
2. s17 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/D, F/E, G/F, H/G, I/H, J/I
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C: Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D: The original budget approved by council for the budget year.
- E: The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F: An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G: The amount to be appropriated for the budget year.
- H and I: The indicative projection

DC26 Zululand - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4	35			35		35	35		35
Board Members of municipal entities	5									
Municipal employees										
Municipal Manager and Senior Managers	3	6		6	6		6	6		6
Other Managers	7									
Professionals		785	608	170	833	617	216	850	446	404
Finance		62	46	16	66	52	14	51	43	8
Spatial/Town planning		17	8	9	19	10	9	22	13	9
Information Technology										
Roads										
Electricity										
Water		534	419	115	370	222	148	601	230	371
Sanitation		21	21		18	8	10	22	21	1
Refuse										
Other		151	114	30	360	325	35	154	139	15
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	826	608	176	874	617	257	891	446	445
% Increase					5.8%	1.5%	46.0%	1.9%	(27.7%)	73.2%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

- Positions must be funded and aligned to the municipality's current organisational structure
- Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
- s57 of the Systems Act
- Include only in Consolidated Statements
- Include municipal entity employees in Consolidated Statements
- Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
- Managers who provide the direction of a critical technical function
- Total number of employees working on these functions

DC26 Zululand - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
Revenue By Source																
Property rates		1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	-	-	-
Property rates - penalties & collection charges		742	742	742	742	742	742	742	742	742	742	742	742	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	22 768	24 021	25 294
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	8 900	9 390	9 887
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		13	13	13	13	13	13	13	13	13	13	13	13	158	174	191
Interest earned - external investments		83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 055	1 111
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	336 511	355 933	364 006
Other revenue		7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	95 607	93 043	117 802
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		38 745	38 745	38 745	38 745	38 745	38 745	38 745	38 745	38 745	38 745	38 745	38 745	464 944	483 615	518 291
Expenditure By Type																
Employee related costs		12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	149 581	159 122	169 690
Remuneration of councillors		515	515	515	515	515	515	515	515	515	515	515	515	6 175	6 570	7 438
Debt Impairment		300	300	300	300	300	300	300	300	300	300	300	300	3 594	3 806	4 015
Depreciation & asset impairment		2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	32 565	34 356	36 177
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	84 868	89 536	94 281
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	47 383	52 217	62 644
Transfers and grants		155	155	155	155	155	155	155	155	155	155	155	155	1 881	1 551	1 551
Other expenditure		11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	10 797	132 969	136 456	142 495
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		38 276	38 276	38 276	38 276	38 276	38 276	38 276	38 276	38 276	38 276	38 276	37 966	458 998	483 615	518 291
Surplus/(Deficit)		470	470	470	470	470	470	470	470	470	470	470	780	5 948	0	0
Transfers recognised - capital		41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	497 438	457 695	364 699
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	42 233	503 386	457 695	364 699
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	42 233	503 386	457 695	364 699
References																

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
Revenue By Source																
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue		1 897	742	1 897	742	1 897	742	1 897	742	1 897	742	1 897	742	22 768	24 021	25 284
Service charges - water revenue														8 900	9 887	
Service charges - sanitation revenue																
Service charges - refuse revenue																
Service charges - other																
Rental of facilities and equipment		13	13	13	13	13	13	13	13	13	13	13	13	158	174	191
Interest earned - external investments		83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 055	1 111
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licences and permits																
Agency services																
Transfers recognised - operational		28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	336 511	355 933	364 006
Other revenue		7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	95 607	93 043	117 802
Gains on disposal of PPE																
Total Revenue (excluding capital transfers and contributions)		38 745	38 745	38 745	38 745	38 745	38 745	38 745	38 745	38 745	38 745	38 745	38 745	464 944	483 615	518 281
Expenditure By Type																
Employee related costs		12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	149 581	159 122	169 690
Remuneration of councillors		515	515	515	515	515	515	515	515	515	515	515	515	6 175	6 570	7 438
Debt impairment		300	300	300	300	300	300	300	300	300	300	300	300	3 594	3 806	4 015
Depreciation & asset impairment		2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	32 565	34 356	36 177
Finance charges																
Bulk purchases		7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	84 868	89 536	94 281
Other materials																
Contracted services		3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	47 383	52 217	62 644
Transfers and grants		155	155	155	155	155	155	155	155	155	155	155	155	1 861	1 551	1 551
Other expenditure		11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	132 969	136 456	142 495
Loss on disposal of PPE																
Total Expenditure		38 276	38 276	38 276	38 276	38 276	38 276	38 276	38 276	38 276	38 276	38 276	38 276	458 986	483 615	518 291
Surplus/(Deficit)		470	470	470	470	470	470	470	470	470	470	470	470	5 948	0	0
Transfers recognised - capital		41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	497 438	457 695	364 699
Contributions recognised - capital																
Contributed assets																
Surplus/(Deficit) after capital transfers & contributions		41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	503 386	457 695	364 699
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	503 386	457 695	364 699
References																

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote																
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	420 721	442 244	467 078
Vote 3 - FINANCE		259	259	259	259	259	259	259	259	259	259	259	259	3 113	3 189	3 408
Vote 4 - PLANNING & WSA		151	151	151	151	151	151	151	151	151	151	151	151	1 815	-	-
Vote 5 - COMMUNITY DEVELOPMENT		42 089	42 089	42 089	42 089	42 089	42 089	42 089	42 089	42 089	42 089	42 089	42 089	505 065	482 486	377 324
Vote 6 - TECHNICAL SERVICES		2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	31 668	33 410	35 181
Vote 7 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	962 382	941 310	882 990
Expenditure by Vote to be appropriated																
Vote 1 - COUNCIL		4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	49 241	48 021	49 548
Vote 2 - CORPORATE SERVICES		5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	61 324	65 043	68 857
Vote 3 - FINANCE		5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 366	64 388	68 274	72 231
Vote 4 - PLANNING & WSA		1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	16 934	17 958	19 081
Vote 5 - COMMUNITY DEVELOPMENT		3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	49 098	51 974	55 974
Vote 6 - TECHNICAL SERVICES		1 890	1 890	1 890	1 890	1 890	1 890	1 890	1 890	1 890	1 890	1 890	1 890	22 678	26 256	35 441
Vote 7 - WATER DISTRIBUTION		6 891	6 891	6 891	6 891	6 891	6 891	6 891	6 891	6 891	6 891	6 891	6 891	82 695	87 184	92 452
Vote 8 - WATER PURIFICATION		8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	106 322	112 405	118 777
Vote 9 - WASTE WATER		737	737	737	737	737	737	737	737	737	737	737	737	8 849	9 386	9 931
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	458 996	483 615	518 291
Surplus/(Deficit) before assoc.		41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	503 386	457 695	384 699
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	503 386	457 695	384 699
References		1														

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard			35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	420 721	475 655	467 078
Governance and administration																	
Executive and council			35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	420 721	475 655	467 078
Budget and treasury office																	
Corporate services			151	151	151	151	151	151	151	151	151	151	151	151	1 815	-	-
Community and public safety			151	151	151	151	151	151	151	151	151	151	151	151	1 815	-	-
Community and social services																	
Sport and recreation																	
Public safety																	
Housing																	
Health																	
Economic and environmental services			259	259	259	259	259	259	259	259	259	259	259	259	3 113	3 189	3 408
Planning and development			259	259	259	259	259	259	259	259	259	259	259	259	3 113	3 189	3 408
Road transport																	
Environmental protection																	
Trading services			44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	536 733	462 466	412 505
Electricity																	
Water			44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	536 733	462 466	412 505
Waste water management																	
Waste management																	
Other																	
Total Revenue - Standard			80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	962 382	941 310	862 980
Expenditure - Standard																	
Governance and administration																	
Executive and council			14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	174 953	181 337	190 637
Budget and treasury office			4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	48 241	48 021	49 548
Corporate services			5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	64 388	68 274	72 231
Community and public safety			5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	61 324	65 043	68 857
Community and social services			3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	46 955	49 088	51 974
Sport and recreation			3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	46 955	49 088	51 974
Public safety																	
Housing																	
Health																	
Economic and environmental services			1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	16 934	17 958	19 081
Planning and development			1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	16 934	17 958	19 081
Road transport																	
Environmental protection																	
Trading services			18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	220 544	235 231	256 599
Electricity																	
Water			17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	211 695	225 845	246 859
Waste water management			737	737	737	737	737	737	737	737	737	737	737	737	8 849	9 386	9 931
Waste management																	
Other																	
Total Expenditure - Standard			38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	458 986	483 615	518 291
Surplus/(Deficit) before assoc.			41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	503 386	457 695	364 689
Share of surplus/ (deficit) of associate																	
Surplus/(Deficit)			41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	503 386	457 695	364 689
References			1														

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Rudget Year +1 2016/17	Budget Year +2 2017/18	
R thousand																	
Multi-year expenditure to be appropriated	1																
Vote 1 - COUNCIL																	
Vote 2 - CORPORATE SERVICES																	
Vote 3 - FINANCE																	
Vote 4 - PLANNING & WSA																	
Vote 5 - COMMUNITY DEVELOPMENT																	
Vote 6 - TECHNICAL SERVICES																	
Vote 7 - WATER DISTRIBUTION																	
Vote 8 - WATER PURIFICATION																	
Vote 9 - WASTE WATER																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
Capital multi-year expenditure sub-total																	
Single-year expenditure to be appropriated	2																
Vote 1 - COUNCIL																	
Vote 2 - CORPORATE SERVICES																	
Vote 3 - FINANCE																	
Vote 4 - PLANNING & WSA																	
Vote 5 - COMMUNITY DEVELOPMENT																	
Vote 6 - TECHNICAL SERVICES																	
Vote 7 - WATER DISTRIBUTION																	
Vote 8 - WATER PURIFICATION																	
Vote 9 - WASTE WATER																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
Capital single-year expenditure sub-total																	
Total Capital Expenditure	2																
		41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	503 386	457 695	364 699
		41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	503 386	457 695	364 699

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

[illegible]

MONTHLY CASH FLOWS

R thousand	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source													1		
Property rates	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	19 353	21 619	22 764
Service charges - penalties & collection charges	630	630	630	630	630	630	630	630	630	630	630	630	7 565	8 451	8 899
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	13	13	13	13	13	13	13	13	13	13	13	13	158	174	191
Service charges - refuse revenue	83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 055	1 111
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	335 511	355 933	390 144
Other revenue	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	63 650	59 208	47 988
Cash Receipts by Source	35 686	35 686	35 686	35 686	35 686	35 686	35 686	35 686	35 686	35 686	35 686	35 686	428 238	448 439	471 097
Other Cash Flows by Source															
Transfer receipts - capital	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	497 438	457 695	384 889
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	77 140	77 140	77 140	77 140	77 140	77 140	77 140	77 140	77 140	77 140	77 140	77 140	925 676	904 134	835 796
Cash Payments by Type															
Employee related costs	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	142 102	159 122	169 690
Remuneration of councillors	463	463	463	463	463	463	463	463	463	463	463	463	5 558	6 570	7 438
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	29 669	31 419	3 315
Bulk purchases - Water & Sewer	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	49 308	52 217	5 509
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	42 645	49 606	68 282
Transfers and grants - other municipalities	129	129	129	129	129	129	129	129	129	129	129	129	1 551	1 551	1 551
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	123 950	122 810	128 245
Cash Payments by Type	32 898	32 898	32 898	32 898	32 898	32 898	32 898	32 898	32 898	32 898	32 898	32 898	394 761	423 296	384 030
Other Cash Flows/Payments by Type															
Capital assets	37 754	37 754	37 754	37 754	37 754	37 754	37 754	37 754	37 754	37 754	37 754	37 754	453 047	434 810	328 229
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	70 652	70 652	70 652	70 652	70 652	70 652	70 652	70 652	70 652	70 652	70 652	70 652	847 829	858 106	712 259
NET INCREASE/DECREASE IN CASH HELD	6 487	6 487	6 487	6 487	6 487	6 487	6 487	6 487	6 487	6 487	6 487	6 487	77 847	46 028	123 536
Cash/cash equivalents at the month/year begin:	(5 456)	988	7 476	13 963	20 450	26 937	33 425	39 912	46 399	52 886	59 374	65 861	(5 456)	72 348	118 376
Cash/cash equivalents at the month/year end:	988	7 476	13 963	20 450	26 937	33 425	39 912	46 399	52 886	59 374	65 861	72 348	77 847	118 376	241 912

DC26 Zululand - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
WSSA	Yrs	1	Management, operation & maintenance of water and waste	2015/06/31	42 000
Ngqengelele Sthwethwa	Yrs	5	Supply and Delivery of PPE	2016/06/31	2 000
Rheochem	Yrs	5	Supply and Delivery of chemicals	31 March 2017	14 000
TMS Properties	Yrs	3	Delivery of portable water in the ZDM using water tanker	28 February 2016	17 000
Zibula Ngethokazi	Yrs	2	Delivery of portable water in the ZDM using water tanker	28 February 2016	13 000
Aqua Transport	Yrs	3	Delivery of portable water in the ZDM using water tanker	28 February 2016	17 000
Water & Sanitation Roster - ZDM 1309/2012 Various Cont	Yrs	5	Emergency Water and Sanitation Services	31 December 2015	65 000
Zululand Water - ZDM 735/2010	Yrs	3	Purchase of Plumbing Tools		
DPH Plastics - ZDM 963/2012 - Siya Mbambo	Yrs	3	The Supply of Hand Pumps Parts and Spares	30 April 2015	-
Sanitation Building Contractors Roster - ZDM 1424/2013 -	Yrs	3	Roster of Building Contractors for Sanitation Services	30 June 2017	160 000

References

1. Total agreement period from commencement until end

2. Annual value

DC26 Zululand - Supporting Table SA33 Contracts having future budgetary implications

R 1thousand	Description	Ref	Preceding Years	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework				Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
					Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18	Budget Year 2018/19										
1,3			Total															
2	Parent Municipality: Bheke-class Obligation By Contract																	
	MIG		201 545	221 822	221 259	220 065	244 071											1 179 812
	DWA		55 341	74 390	155 309	170 609	16 886											510 111
	MHFG		37 146	38 291	75 066	54 779	161 533											
	Rural Road Asset Management Grant		1 655	2 157	2 173	2 228	2 375											
	Total Operating Revenue Implication		305 687	336 664	453 807	447 682	364 169											2 012 678
2	Expenditure Obligation By Contract																	
	Contract 1																	
	Contract 2																	
	Contract 3 etc																	
	Total Operating Expenditure Implication																	
2	Capital Expenditure Obligation By Contract																	
	Sanderson		61 385	55 402	55 751	53 685												725 811
	Radiomary		26 155	24 182	22 501	20 563												141 343
	Non-rural RWSS		21 322	25 805	16 841	16 513												
	Urban RWSS		18 480	21 612	50 082	50 708												
	Mandlakaz RWSS Ph. 2		16 061	15 453	16 707	17 465												
	Rural Emergency (Munyonyane/Combowe)		2 500	941	248	259												
	Sand's Farm		15 000	13 912	3 465	3 829												
	Shed Coastal		12 000	4 350	3 713	3 613												
	Shed West		22 235	28 322	8 415	8 612												
	Rozela		4 791	2 463	1 465	1 555												
	Coronation (Ruytshoof)		5 000	2 295	5 817	5 691												
	elkondo		23 450	11 824	22 401	23 563												
	Intermediate stand alone schemes		26 155	22 162	8 251	7 841												
	SIG						244 691											
	INFRASTRUCTURE SPORT FACILITIES		2 403	2 167	2 173	2 228												
	Rural Road Asset Management Grant		1 153				2 375											
	Municipal Water Infrastructure Grant		37 170	39 235	79 006	54 771	101 533											
	ACIP GRANT		540															
	PROJECT MANAGEMENT UNIT																	
	MANOJAKAZI		6 529	35 000	138 000	170 000	16 000											
	USUTU		48 413	39 000	57 000													
	Upgrading of airport																	
	Total Capital Expenditure Implication		359 031	338 574	487 438	457 135	364 159											2 015 857
	Total Parent Expenditure Implication		359 031	338 574	487 438	457 135	364 159											2 015 857
	Excludes:																	
2	Revenue Obligation By Contract																	
	Contract 1																	
	Contract 2																	
	Contract 3 etc																	
	Total Operating Revenue Implication																	
2	Expenditure Obligation By Contract																	
	Contract 1																	
	Contract 2																	
	Contract 3 etc																	
	Total Operating Expenditure Implication																	
2	Capital Expenditure Obligation By Contract																	
	Contract 1																	
	Contract 2																	
	Contract 3 etc																	
	Total Capital Expenditure Implication																	
	Total Expenditure Implication																	

1. Total Implication for all preceding years to be entered and total added in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA 43)

DC26 Zululand - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		1 430 465	-	336 993	336 993	328 993	328 993	487 538	457 835	364 689
Infrastructure - Road transport		-	-	2 167	2 167	2 167	2 167	2 173	2 229	2 375
Roads, Pavements & Bridges				2 167	2 167	2 167	2 167	2 173	2 229	2 375
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		1 430 465	-	334 826	334 826	327 826	327 826	495 365	455 466	362 324
Reticulation		1 430 465		334 826	334 826	327 826	327 826	495 365	455 436	362 324
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	500	500	500	500	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other				500	500	500	500			
Heritage assets		305	683	-	-	-	-	-	-	-
Buildings										
Other		305	683							
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	4 254	15 949	15 949	25 430	25 430	5 848	-	-
General vehicles			3 386	10 300	10 300	14 460	14 460	1 200		
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment			620	1 049	1 049	1 049	1 049	1 980		
Furniture and other office equipment			221	500	500	500	500	868		
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings				600	600	600	600			
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			27	3 500	3 500	8 821	8 821	2 000		
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		261	176	-	1 565	1 565	1 565	-	-	-
Computers - software & programming		261	176		1 565	1 565	1 565			
Other (list sub-class)										
Total Capital Expenditure on new assets	1	1 431 031	5 113	353 442	355 007	357 488	357 488	503 386	457 895	364 699
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refugees										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

DC26 Zululand - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		14 678	11 312	7 137	16 711	16 711	16 711	10 711	11 343	11 967
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		14 678	11 312	7 137	16 711	16 711	16 711	10 711	11 343	11 967
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		14 678	11 312	7 137	16 711	16 711	16 711	10 711	11 343	11 967
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency	7	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Housing assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Child Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (for sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	14 678	11 312	7 137	16 711	16 711	16 711	10 711	11 343	11 967
Specialised vehicles										
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Concurrence		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capital expenditure		1.0%	1.1%	2.0%	4.6%	4.6%	4.5%	2.1%	2.4%	3.2%
Renewal of Existing Assets as % of depreciation		45.8%	37.8%	24.0%	38.8%	38.8%	38.8%	32.8%	31.0%	31.1%

Notes:

- Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure.
- Airports, Car Parks, Bus Terminals and Taxi Ranks.
- For example - technology backbones (e.g. fibre optic, WFI infrastructure) for economic development purposes.
- Work-in-progress/under construction to be budgeted under the respective tier.
- Infrastructure includes land and buildings required by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure.
- Donated/contributed & leased assets to be included within the respective sub-class.
- Bus fees used to provide a service to the community.
- Not municipal contributions to the 'top structure' being built using the housing subsidies.
- Stimulus, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as Plant and equipment.

check balance -46 836 100 -1 743 934 083 37 228 924 16 710 200 16 711 200 16 711 200 10 711 000 11 342 949 11 966 811

DC26 Zululand - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		17 553	32 763	47 081	52 353	52 353	52 353	27 148	29 398	38 627
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Distribution		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		17 553	32 766	47 081	52 353	52 353	52 353	27 148	29 398	38 627
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Refuse collection		17 553	32 763	47 081	52 353	52 353	52 353	27 148	29 398	38 627
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Refuse collection		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		130	-	-	750	750	750	254	265	280
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		130	-	-	750	750	750	254	265	280
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Burials		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Monuments & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Healthcare assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Industrial assets		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1 870	9 471	-	5 634	5 634	5 634	5 637	5 638	5 638
General vehicles		-	-	-	3 212	3 212	3 212	3 212	3 212	3 212
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		74	180	-	223	223	223	50	53	58
Furniture and other office equipment		36	13	-	141	141	141	62	66	70
Assets		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Child Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		960	7 338	-	2 137	2 137	2 137	1 625	7 648	1 817
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Inventory or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	2 995	-	171	171	171	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Land sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Land sub-class		-	-	-	-	-	-	-	-	-
Information		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (not sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	18 753	38 259	47 081	58 137	58 137	58 087	34 035	38 253	47 617
Reclassified vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conveyance		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
RPM as a % of PPE		1.3%	2.2%	2.3%	2.2%	2.2%	2.2%	1.7%	1.7%	1.2%
RPM as % Operating Expenditure		4.7%	6.6%	8.0%	11.5%	11.0%	11.0%	7.4%	7.0%	6.3%

Ref: 2014/15

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology hardware (e.g. new office, WFI infrastructure) for economic development purposes

4. Work-in-progress (under construction) to be included under the respective PPE

5. Infrastructure includes land and buildings required by that infrastructure and vehicles/equipment used by the service generated by that infrastructure

6. Donated/owned/leased & leased assets to be included within the respective sub-class

7. Bus is used to provide a service to the community

8. Not included contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

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DC26 Zululand - Supporting Table SA34d Depreciation by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2016/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		26 270	27 282	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Ferries and Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retention		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		26 270	27 282	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retention		26 270	27 282	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retention		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & tracks		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Industrial properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5 808	2 785	28 701	45 618	45 618	45 618	32 585	34 356	36 177
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and buildings		-	-	-	-	-	-	-	-	-
Other buildings		1 081	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		4 727	2 785	28 701	45 618	45 618	45 618	32 585	34 356	36 177
Agricultural assets		-	-	-	-	-	-	-	-	-
Land sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Land sub-class		-	-	-	-	-	-	-	-	-
Intangible		-	57	-	-	-	-	-	-	-
Computers - software & programming		-	57	-	-	-	-	-	-	-
Other (Not sub-class)		-	-	-	-	-	-	-	-	-
Total Depreciation	1	32 078	30 067	28 701	45 618	45 618	45 618	32 585	34 356	36 177
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuellers		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Corrosion		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Ref: 2014/15

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbone (e.g. fibre optic, WFI Infrastructure) for economic development purposes

4. Work-in-progress under construction to be budgeted under the respective line

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Buses used to provide a service to the municipality

8. Not municipal contributions to the 'top structure' being built using the housing subsidy

9. Stations, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Check

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DC26 Zululand - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand								
Capital expenditure	1							
Vote 1 - COUNCIL		-	-	-				
Vote 2 - CORPORATE SERVICES		450	-	-				
Vote 3 - FINANCE		2 050	-	-				
Vote 4 - PLANNING & WSA		2 181	2 229	2 375				
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-				
Vote 6 - TECHNICAL SERVICES		497 365	455 466	362 324				
Vote 7 - WATER DISTRIBUTION		1 300	-	-				
Vote 8 - WATER PURIFICATION		-	-	-				
Vote 9 - WASTE WATER		40	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		503 386	457 695	364 699	-	-	-	-
Future operational costs by vote	2							
Vote 1 - COUNCIL		49 241	48 021	49 548				
Vote 2 - CORPORATE SERVICES		61 324	65 043	68 857				
Vote 3 - FINANCE		64 388	68 274	72 231				
Vote 4 - PLANNING & WSA		16 934	17 958	19 081				
Vote 5 - COMMUNITY DEVELOPMENT		46 565	49 088	51 974				
Vote 6 - TECHNICAL SERVICES		22 678	26 256	35 441				
Vote 7 - WATER DISTRIBUTION		82 605	87 184	92 452				
Vote 8 - WATER PURIFICATION		106 322	112 405	118 777				
Vote 9 - WASTE WATER		8 849	9 386	9 931				
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		458 996	483 615	518 291	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		962 382	941 310	882 990	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

DC26 Zululand - Supporting Table SA37 Projects delayed from previous financial years

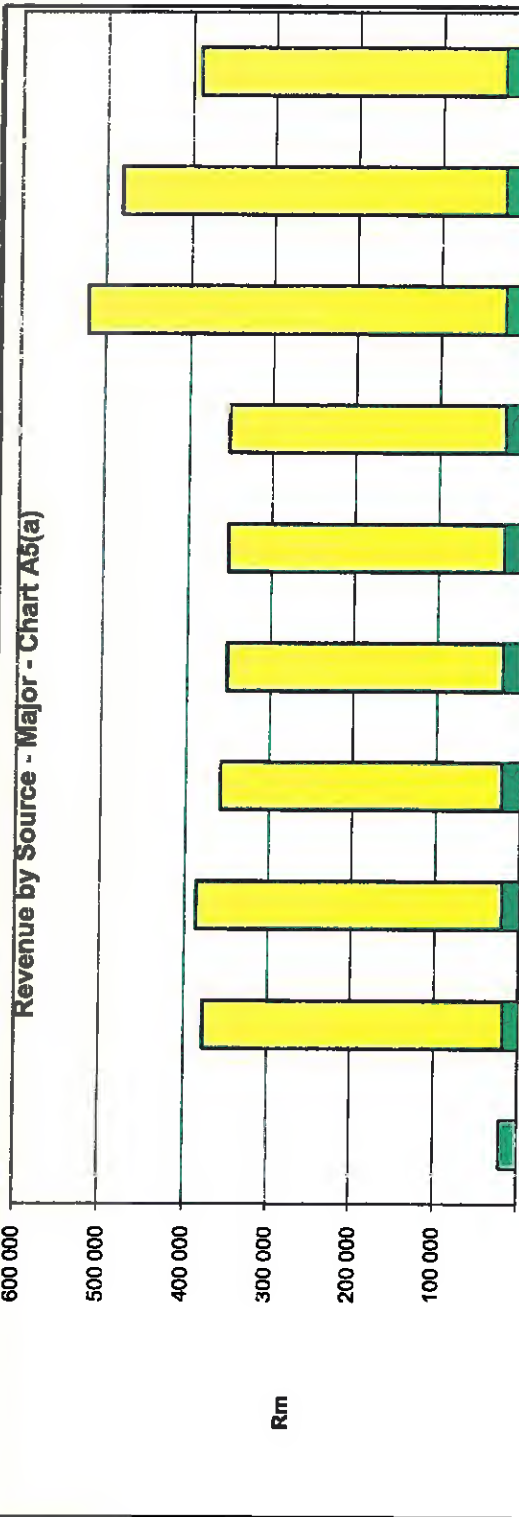
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1. List all projects with planned completion dates in current year that have been re-budgeted in the MTRREF.

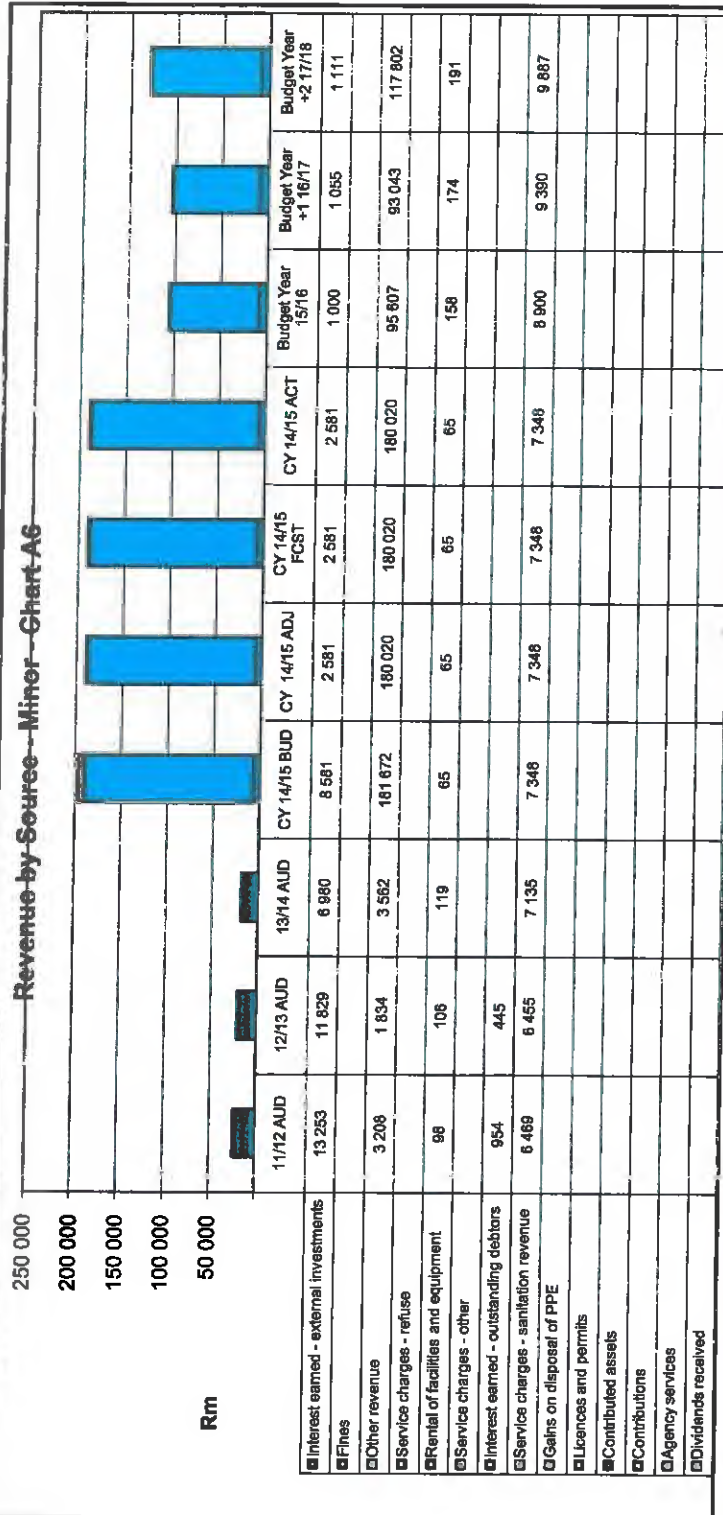
2. Refer MFLMA s30

3. As per Table SA34

Revenue by Major Source (refer 'Minor' source for 'Other Revenue' allocation)									
	11/12 AUD	12/13 AUD	13/14 AUD	CY 14/15 BUD	CY 14/15 ADJ	CY 14/15 FCST	CY 14/15 ACT	Budget Year +1 15/16	Budget Year +2 16/17
Dividends received									
Agency services									
Contributions									
Contributed assets									
Licences and permits									
Gains on disposal of PPE									
Service charges - sanitation revenue	6 469	6 455	7 135	7 348	7 348	7 348	7 348	8 900	9 390
Interest earned - outstanding debtors	954	445							
Service charges - other									
Rental of facilities and equipment	98	106	119	65	65	65	65	158	174
Service charges - refuse									
Other revenue	3 208	1 834	3 582	181 672	180 020	180 020	180 020	95 607	93 043
Fines									
Interest earned - external investments	13 253	11 829	6 980	8 581	2 581	2 581	2 581	1 000	1 055
Transfers recognised									
Service charges - water revenue	20 609	17 460	19 764	21 949	21 949	21 949	21 949	22 768	24 021
Transfers recognised - capital		359 860	366 430	336 994	329 994	329 994	329 994	497 438	457 695
Service charges - electricity revenue									
Property rates									
revenue check	44 590	397 980	403 991	556 609	541 957	541 957	541 957	625 871	585 377
									518 984



	11/12 AUD	12/13 AUD	13/14 AUD	CY 14/15 BUD	CY 14/15 ADJ	CY 14/15 FCST	CY 14/15 ACT	Budget Year 15/16	Budget Year +1 16/17	Budget Year +2 17/18
Property rates										
Service charges - electricity revenue										
Transfers recognised - capital		359 860	386 430	336 994	328 994	329 994	329 994	497 438	457 695	364 699
Service charges - water revenue	20 609	17 460	19 784	21 949	21 949	21 949	21 949	22 788	24 021	25 294
Transfers recognised										



Operating Expenditure by Major & Minor Type

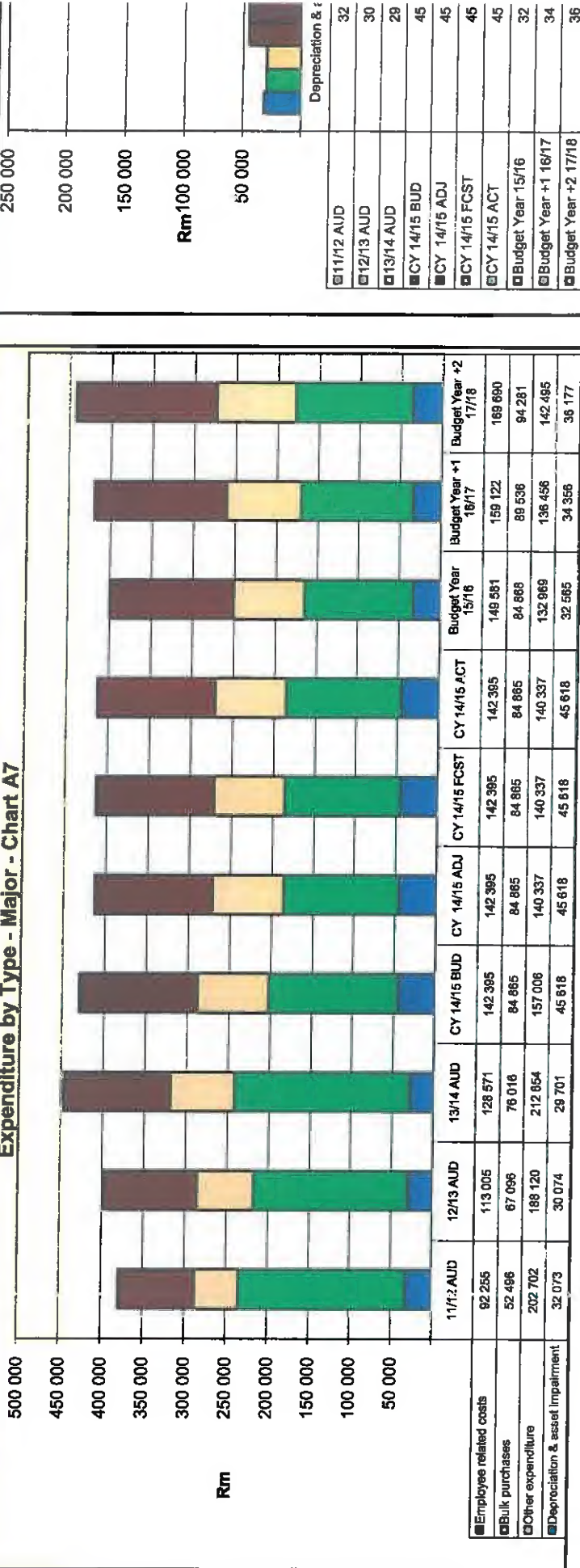
Other materials										
Loss on disposal of PPE										
Remuneration of councillors										
Grants and subsidies	5 674	6 054	6 191	6 467	6 467	6 467	6 467	6 175	6 570	7 438
Debt impairment	981	1 042	1 829	1 981	1 981	1 981	1 981	1 861	1 551	1 551
Contracted services	5 674	2 526	6 416	3 594	3 594	3 594	3 594	3 594	3 806	4 015
	5 982	47 846	60 520	72 233	72 233	72 233	72 233	47 383	52 217	62 644

Finance charges

253 11 11

Depreciation & asset impairment	32 073	30 074	29 701	45 618	45 618	45 618	32 566	34 356	36 177
Other expenditure	202 702	196 120	212 854	157 006	140 337	140 337	132 969	136 456	142 495
Bulk purchases	52 496	57 096	76 016	84 865	84 865	84 865	84 868	89 536	94 281
Employee related costs	92 255	113 005	128 571	142 395	142 395	142 395	149 581	159 122	169 690
check	398 090	455 774	521 898	514 170	497 490	497 490	458 996	483 615	518 291

Expenditure by Type - Major - Chart A7

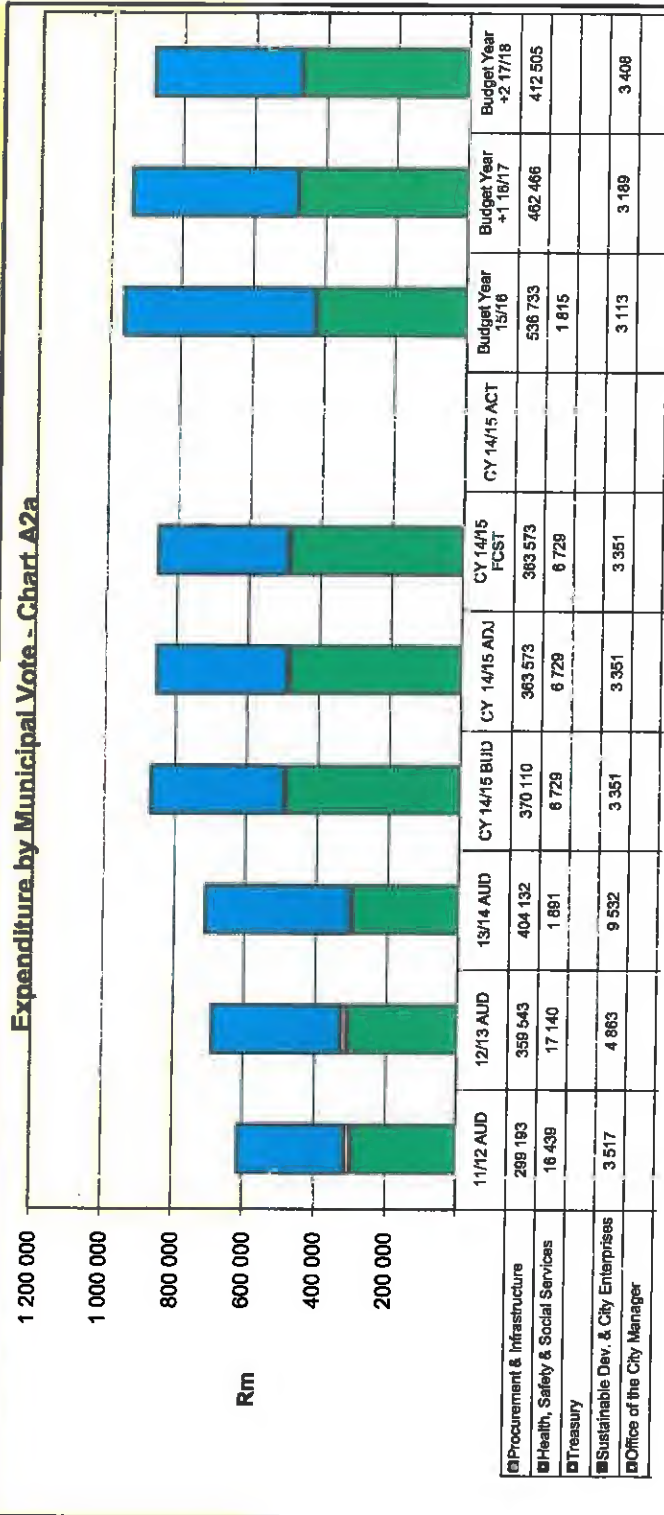


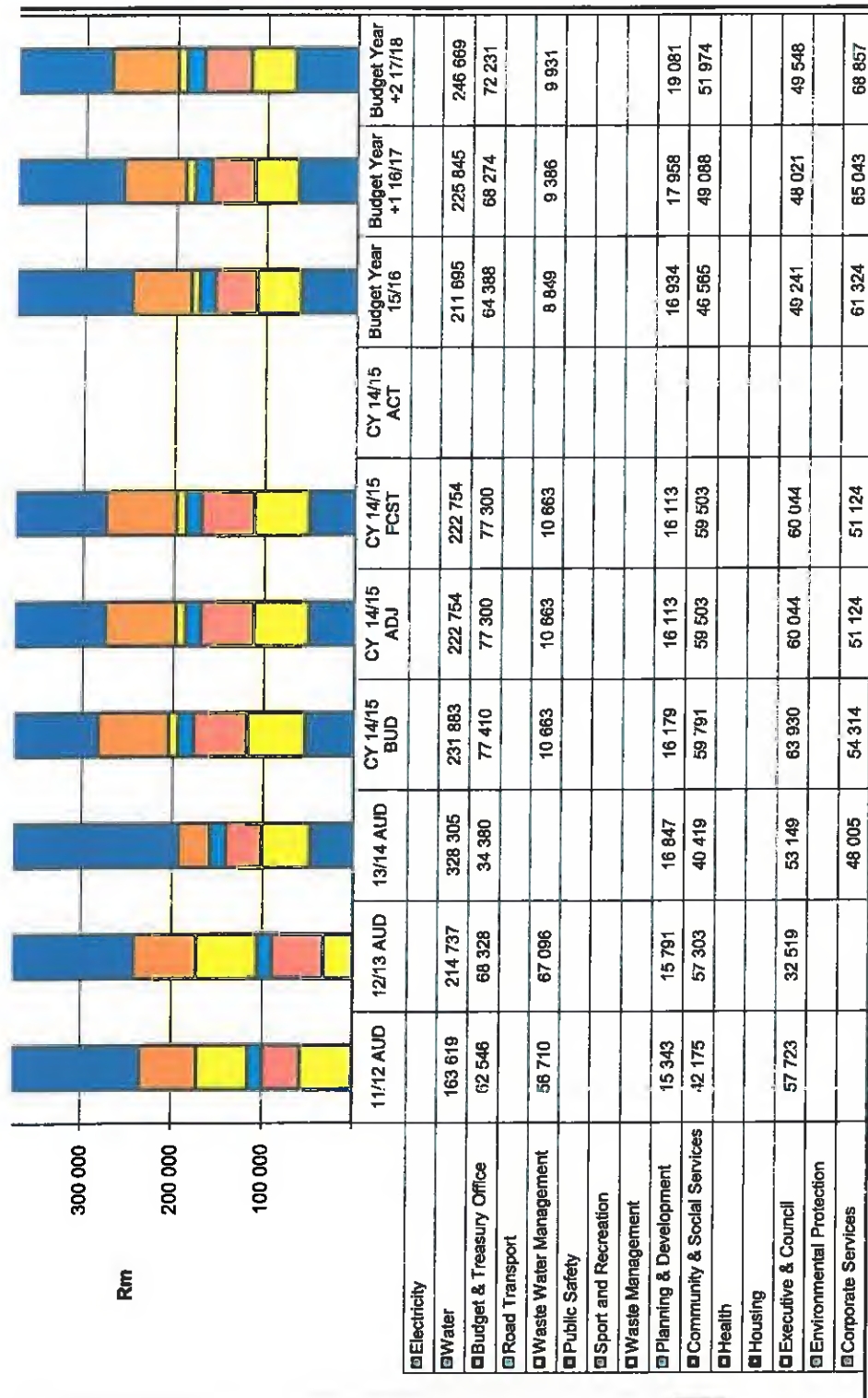
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Expenditure by Type - Minor - Chart A7

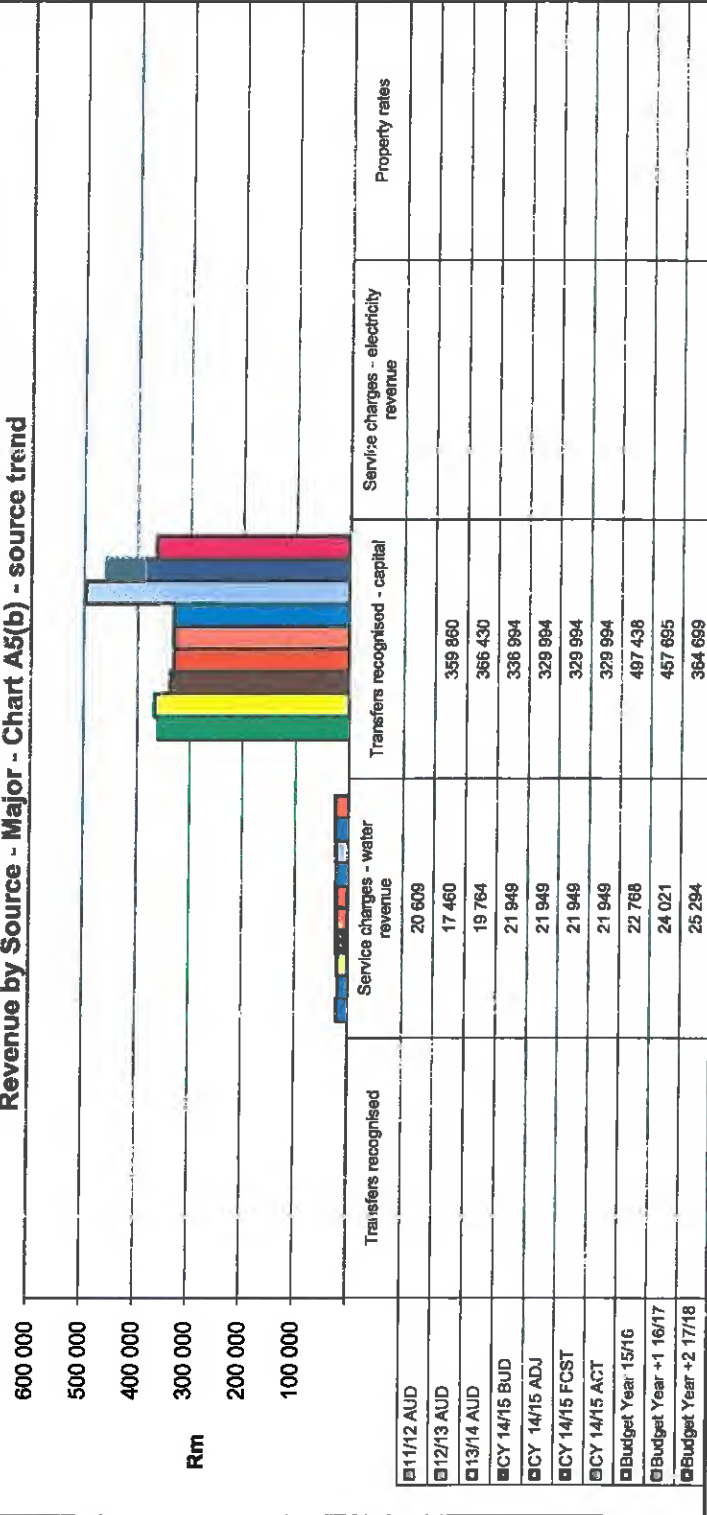
	11/12 AUD	12/13 AUD	13/14 AUD	CY 14/15 BUD	CY 14/15 ADJ	CY 14/15 FCST	CY 14/15 ACT	Budget Year 15/16	Budget Year +1 16/17	Budget Year +2 17/18
□ Treasury										
■ Procurement & Infrastructure	298 193	359 543	404 132	370 110	363 573	363 573		536 733	462 466	412 505
■ Health, Safety & Social Services	16 439	17 140	1 891	6 729	6 729	6 729		1 815		
■ Sustainable Dev. & City Enterprises	3 517	4 863	9 532	3 351	3 351	3 351		3 113	3 189	3 408
■ Corporate & Human Resources										
■ Office of the City Manager										
■ Governance	295 101	307 245	295 089	488 988	481 336	481 336		420 721	475 655	467 078

Expenditure by municipal vote classification	614 249	688 790	710 624	869 178	854 989	854 989	962 362	941 310
Corporate & Human Resources								
Governance								
Office of the City Manager								
Sustainable Dev. & City Enterprises	295 101	307 245	295 089	488 988	481 336	481 336	420 721	475 655
Treasury	3 517	4 863	9 532	3 351	3 351	3 351	3 113	3 189
Health, Safety & Social Services	16 439	17 140	1 891	6 729	6 729	6 729	1 815	
Procurement & Infrastructure	299 193	359 543	404 132	370 110	363 573	363 573	536 733	462 466
								412 505

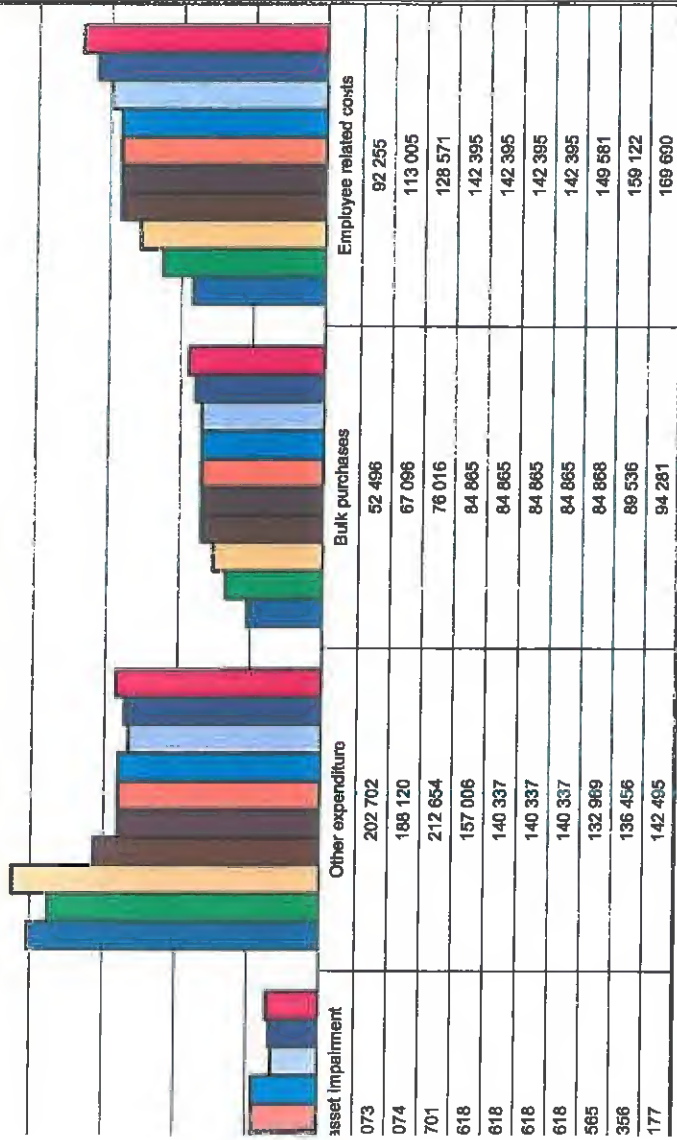




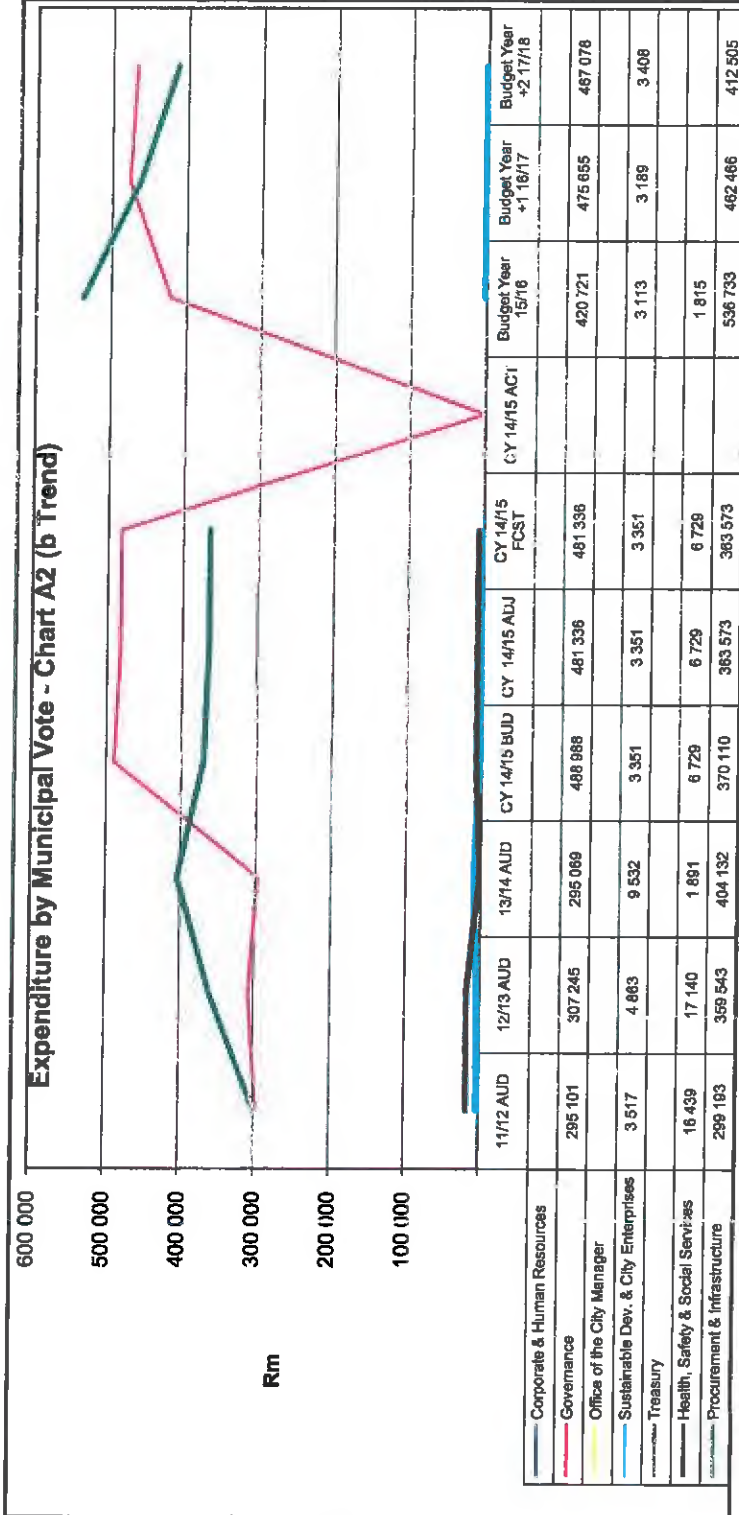
Revenue by Source - Major - Chart A5(b) - source trend



Expenditure by Type - Major - Chart A7



Expenditure by Municipal Vote - Chart A2 (b Trend)

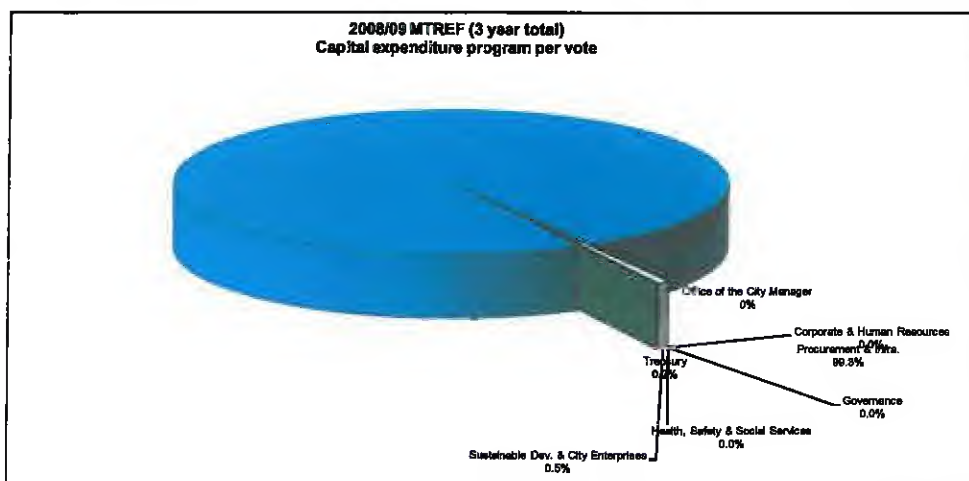
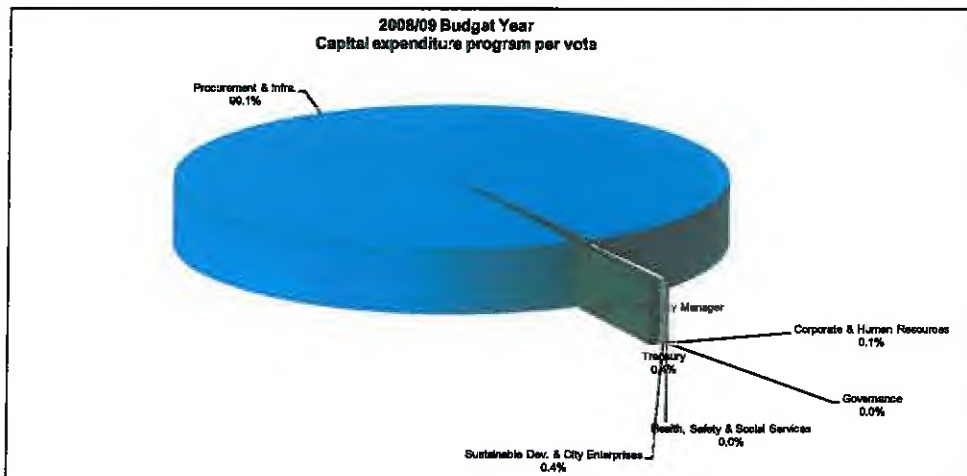
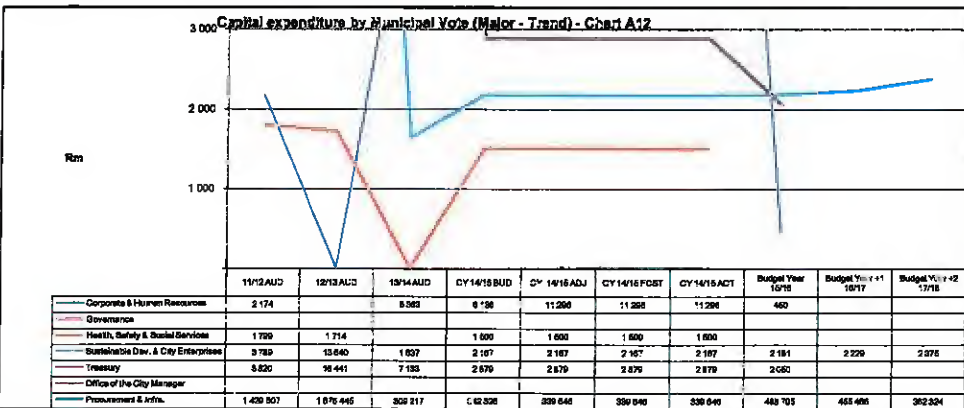
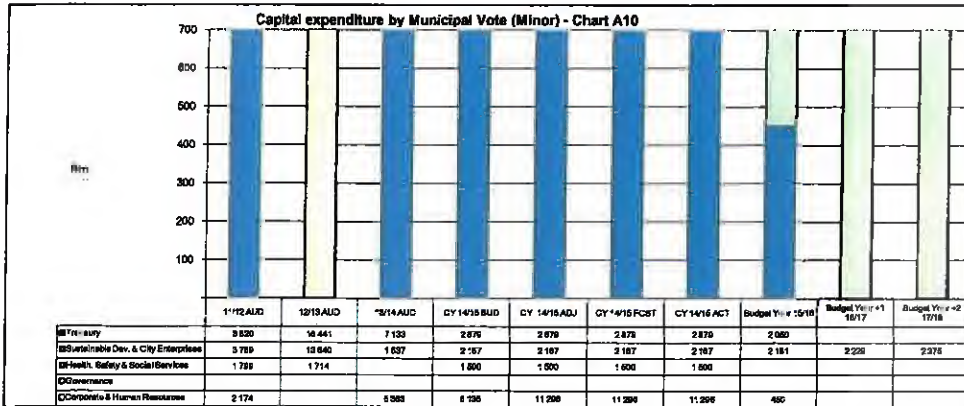


Capital expenditure by Standard Classification - Chart A11

	11/12 AUD	12/13 AUD	13/14 AUD	CY 14/15 BUD	CY 14/15 ACT	CY 14/15 FOST	CY 14/15 ACT	Budget Yr 16/17	Budget Year +1 16/17	Budget Year +2 17/18
Planning & Development	3 763	11 468	1 697	2 167	2 167	2 167	2 167	2 181	2 229	2 376
Housing	1 429 507	1 876 446	308 217	342 325	339 648	339 648	339 643	488 705	455 466	362 334
Water										
Road Transport										
Wastewater Management										
Budget & Treasury Office										
Wastewater Management										
Community & Social Services										
Sport and Recreation	1 767	1 714		1 500	1 500	1 500	1 500			
Health	10									
Executive & Council										
Public Safety	2 174	2 174								
Environmental Protection										
Corporate Services			6 389	8 130	11 296	11 296	11 296	460		

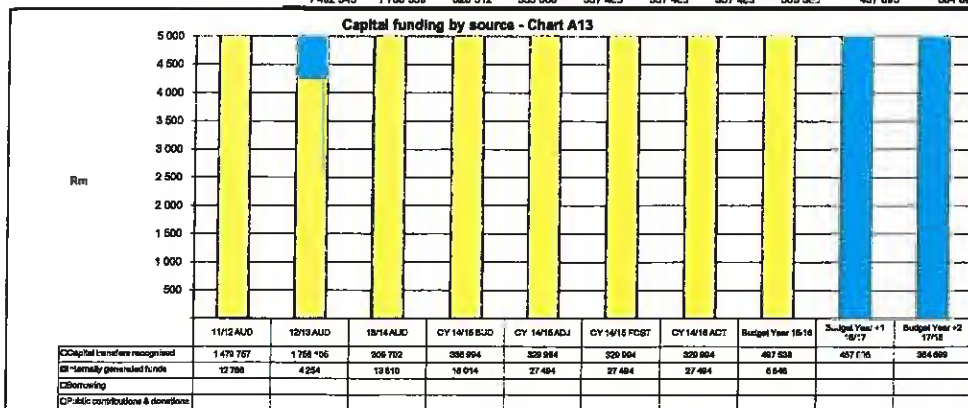
Capital expenditure by Municipal Vote (Major) - Chart A9

Municipal Vote (Major)	Run (\$M)
11/13AUD	~5,000
12/13AUD	~5,000
13/14AUD	~5,000
CY 14/15 BUD	~5,000
CY 14/16 ADJ	~5,000
CY 14/15 FGBT	~5,000
CY 14/15 ACT	~5,000
Budget Year 15/16	~5,000
Budget Year +1 16/17	~5,000
Budget Year +2 17/18	~5,000



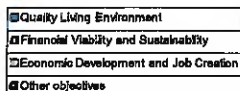
Capital funding by source
Public contributions & donations
Borrowing
Internally generated funds
Capital transfers recognised

12 7L	4 254	13 810	18 014	27 484	27 484	27 484	8 848			
1 479 757	1 758 105	309 707	338 991	329 994	329 994	329 994	497 938	457 895	384 690	
1 482 545	1 760 359	323 512	355 008	357 413	357 413	357 413	503 363	457 895	384 690	



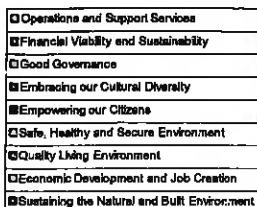
11/12	12/13	13/14	CY 14/15	CY 14/15	CY 14/15	Budget	Budget	Budget	
AUD	AUD	AUD	BUD	14/15	FCST	ACT	Year	Year +1	Year +2
				ADJ			15/16	16/17	17/18

check	3 517	4 863	9 532	6 729	6 729	6 729	940	3 189	3 408
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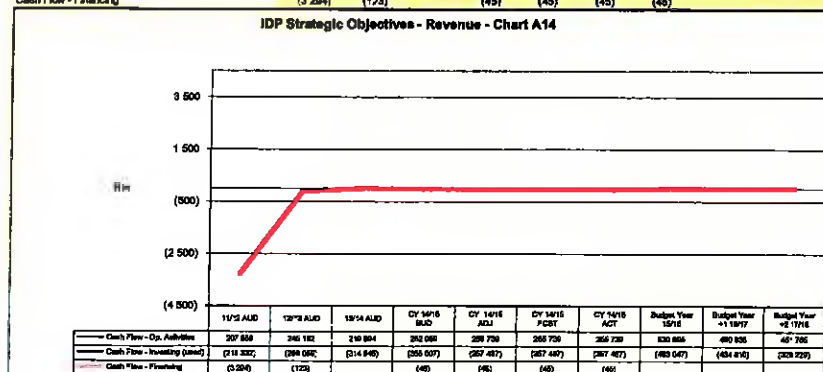
Operations and Support Services

<i>check</i>	398 889	455 774	521 898	514 170	497 501	497 501		458 996	483 615	518 291
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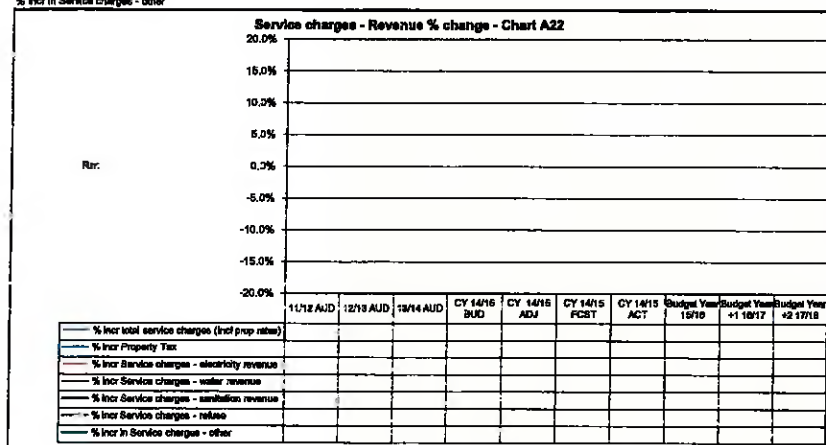
Empowering our Citizens	120 216	120 216	138 406	195 854	188 468	188 468	174 953	181 337	190 837
Sustaining the Natural and Built Environment	42 175	42 175	40 419	59 791	59 503	59 503	46 565	49 088	51 974
Good Governance									
Safe, Healthy and Secure Environment									
Operations and Support Services	221 155	278 040	328 305	242 646	233 417	233 417	220 544	235 231	256 599

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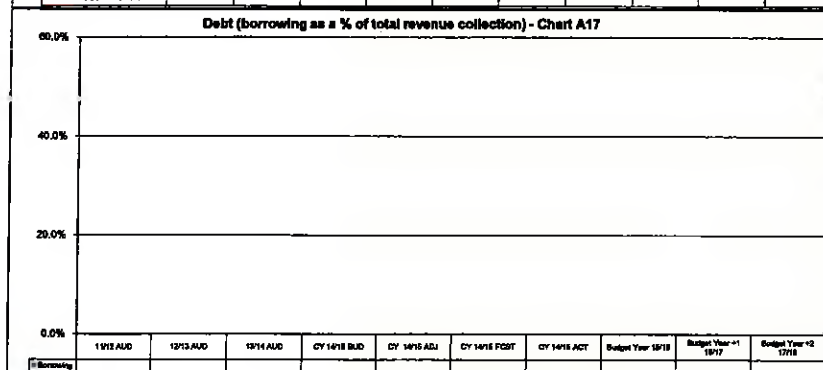
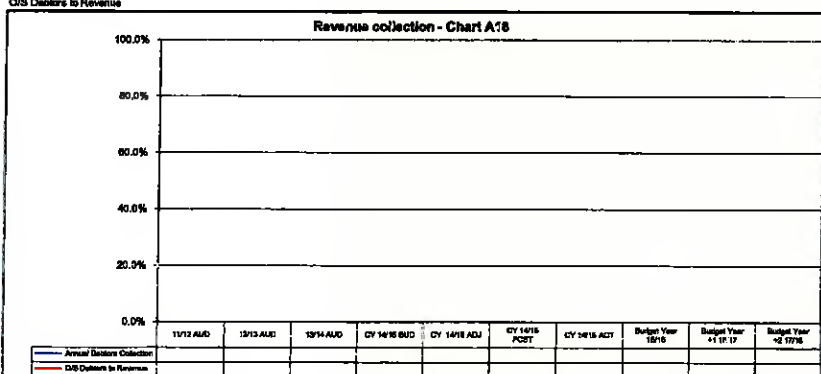
[illegible]

increases in service charges
 % incr total service charges (incl prop rates)
 % Inc: Property Tax
 % incr Service charges - electricity revenue
 % incr Service charges - water revenue
 % incr Service charges - sanitation revenue
 % incr Service charges - refuse
 % incr in Service charges - other

aligned to define base in 'auditions'



Debt
Borrowing
Annual Debtors Collection
Q/S Debtors to Revenue



WATER TARIFFS AND SEWERAGE CHARGES 2015- 2016

DETAILS	NONGOMA	VAT	AMOUNT	% CHANGE	2015/2016CH ANGE	ULUNDI	VAT	AMOUNT	% CHAN GE	2015/2016C HANGE	EDUMBE	VAT	AMOUN T	% CHAN GE	2015/2016C HANGE	PONGOL A	VAT	AMOUNT	CHANGE	2015/2016C HANGE
WATER TARIFFS																				
DOMESTIC																				
CURRENT 0-40L	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	0
PROPOSED	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	0
CURRENT 7-30L	4.40	0.62	5.02	7.5%	5.39	4.40	0.62	5.02	7.5%	5.39	4.40	0.62	5.02	7.5%	5.39	4.40	0.62	5.02	4.24	5
PROPOSED	4.94	0.68	5.52	7.5%	5.93	4.94	0.68	5.52	7.5%	5.93	4.94	0.68	5.52	7.5%	5.93	4.94	0.68	5.52	4.86	5
CURRENT 30-40	5.39	0.75	6.14	7.5%	6.61	5.39	0.75	6.14	7.5%	6.61	5.39	0.75	6.14	7.5%	6.61	5.39	0.75	6.14	5.97	6
PROPOSED	5.93	0.83	6.76	7.5%	7.27	5.93	0.83	6.76	7.5%	7.27	5.93	0.83	6.76	7.5%	7.27	5.93	0.83	6.76	6.76	7
CURRENT > 40	6.68	0.94	7.62	7.5%	8.19	6.52	0.91	7.43	7.5%	7.99	6.51	0.91	7.42	7.5%	7.99	6.51	0.91	7.42	7.62	8
PROPOSED	7.35	1.03	8.38	7.5%	9.00	7.35	1.03	8.38	7.5%	9.00	7.35	1.03	8.38	7.5%	9.00	7.35	1.03	8.38	8.38	9
BUSINESS																				
CURRENT	6.18	0.87	7.05	7.5%	7.57	6.18	0.87	7.05	7.5%	7.57	6.18	0.87	7.05	7.5%	7.57	6.18	0.87	7.05	7.05	10
PROPOSED	6.80	0.95	7.75	7.5%	8.33	6.80	0.95	7.75	7.5%	8.33	6.80	0.95	7.75	7.5%	8.33	6.80	0.95	7.75	7.75	11
PROPOSED	0	0	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	12
WATER CONNECTIONS:																				
Residential	2 178.00	304.92	2482.92	7.5%	2669.14	2 178.00	304.92	2482.92	7.5%	2669.14	2 178.00	304.92	2482.92	7.5%	2669.14	2 178.00	304.92	2482.92	2482.92	2669
Businesses	cost +10%					cost +10%					cost +10%					cost +10%				2669
METER TEMPERING:																				
First Offence / ILLEGAL FEE	1 277.10	178.794	1455.89	7.5%	1565.09	1 277.10	178.79	1455.89	7.5%	1565.09	1 277.10	178.79	1455.89	7.5%	1565.09	1 277.10	178.79	1455.89	1455.89	1565
Second Offence / ILLEGAL FEE	2 554.20	357.588	2911.79	7.5%	3130.17	2 554.20	357.59	2911.79	7.5%	3130.17	2 554.20	357.59	2911.79	7.5%	3130.17	2 554.20	357.59	2911.79	2911.79	3130
Third Offence	0	0	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	0
WATER RECONNECTION FEE:																				
	128.70	18.02	146.72	7.5%	157.72	128.70	18.02	146.72	7.5%	157.72	128.70	18.02	146.72	7.5%	157.72	128.70	18.02	146.72	146.72	158
WATER TANKERS: loads																				
Rate per kiloliter (portable Water)	7.70	1.08	8.78	7.5%	9.44	7.70	1.08	8.78	7.5%	9.44	7.70	1.08	8.78	7.5%	9.44	7.70	1.08	8.78	8.78	9
Other Consumables																				
Where no working water meter is installed on which the property is occupied																				
Businesses	126.5	17.71	144.21	7.5%	155.03	126.5	17.71	144.21	7.5%	155.03	126.5	17.71	144.21	7.5%	155.03	126.5	17.71	144.21	144.21	155
STAND ALONE/ DEDICATED SCHEMES	418.00	58.52	476.52	7.5%	512.26	418.00	58.52	476.52	7.5%	512.26	418.00	58.52	476.52	7.5%	512.26	418.00	58.52	476.52	476.52	512
	cost +10%					cost +10%					cost +10%					cost +10%				512
SEWERAGE CHARGES																				
SEWERAGE CHARGES																				
CURRENT (Vat inclusive)	55.59	7.78	63.37	7.5%	68.13	55.59	7.78	63.37	7.5%	68.13	55.59	7.78	63.37	7.5%	68.13	55.59	7.78	63.37	63.37	68
PROPOSED	66.00	9.24	75.24	7.5%	80.88	66.00	9.24	75.24	7.5%	80.88	66.00	9.24	75.24	7.5%	80.88	66.00	9.24	75.24	75.24	81
SEWER EXCESS																				
CURRENT (Vat inclusive)	2.50	0.35	2.85	7.5%	3.06	2.50	0.35	2.85	7.5%	3.06	2.50	0.35	2.85	7.5%	3.06	2.50	0.35	2.85	2.85	3
PROPOSED	3.03	0.42	3.45	7.5%	3.71	3.03	0.42	3.45	7.5%	3.71	3.03	0.42	3.45	7.5%	3.71	3.03	0.42	3.45	3.45	4
	0	0	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	0

QUALITY CERTIFICATE

I, J.H. de Klerk, Municipal Manager of Zululand District Municipality, hereby certify that the tabled budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and that the tabled budget and supporting documents are consistent with the Integrated Development Plan of the municipality.


J.H. de Klerk
Municipal Manager
Zululand District Municipality (DC 26)

Date: 31/3/2015

9. Overview of the Budget Process

Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1) (b)]

The IDP and Budget time schedule of the 2015/2016 budget cycle was approved by Council on August 2014, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

The following public budget and IDP meetings were held throughout Zululand and all members of the public were urged to attend.

Town/Sector
Pongola
Edumbe
Vryheid
Ulundi
Nongoma

Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2014 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

- **Stakeholders involved in consultations**

The tabled and final budget will be provided to National Treasury and Provincial Treasury for their consideration in line with S23 of the MFMA.

- **Process and media used to provide information on the Budget to the community**

There are budget and IDP meetings to be held throughout Zululand and all members of the public were urged to attend.

- **Methods employed to make the Budget document available (including websites)**

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2015/2016), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the Budget documentation is published on the municipality's website.

10 OVERVIEW OF ANNUAL BUDGET ALIGNMENT WITH IDP

Integrated Development Plan Review Process

The Integrated Development Plan (IDP) Review Process is a vehicle through which Municipalities prepare strategic development plans called Integrated Development Plans for a five-year period. Because service delivery is progressive in nature, the IDP must be reviewed annually to keep up with the evolving nature of communities.

The Zululand District Municipality will embark on its IDP Review of the Second 5 Year cycle of IDPs which commenced from the 2011/12 - 2015/16 financial years.

Legal Status

The IDP is a legislative requirement, has a legal status and therefore supersedes all other plans that guide development at local government level.

❖ Vision

We are the Zululand region and proud of our heritage. We are mindful of the needs of the poor and we seek to reflect the aspirations of our communities. We are committed to responsible and accountable actions, tolerance and concern for racial harmony, the protection of our environment, and the strengthening of the role of women and youth. We will strive to improve the quality of life in Zululand by providing sustainable infrastructure, promoting economic development and building capacity within our communities. " We serve our people."

❖ Mission

To create an affluent district by:

- Provision of optimal delivery of essential services;
- Supporting sustainable local economic development; and
- Community participation in service delivery

❖ Core Values

- Transparency
- Commitment
- Innovation
- Integrity
- Co-operation

The above vision strategic focus areas of the Zululand District Municipality are:

- To facilitate the delivery of sustainable infrastructure and services
- To promote economic development
- To promote social development

Zululand District Municipality (Key Performance Areas)

These focus areas are broken down to objectives and strategies, which is used to set KPIs for the measurement of the Municipality's performance, and progress with its service delivery mandate. It is important to note that the national KPAs as set that relate to:

- community participation,
- good governance,
- municipal transformation
- And financial viability is considered as of a crosscutting nature and therefore forms an integral part of each of the three/strategic focus areas.

11. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

1. KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on supporting table SA 8.

2. MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

- **Revenue for each vote:** Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- **Revenue for each source:** Table A4 Budgeted Financial Performance (revenue and expenditure)

Provision of free basic services:

More details are provided in Table A10 Basic service delivery measurement.

12. OVERVIEW OF THE BUDGET-RELATED POLICIES

The following budget policies were taken into account when preparing for budget documentation:

Financial Plan

Credit control and Tariff Bylaws

Fixed Asset Management Policy

Banking and Investment Policy

Risk Management Policy

IT Policy

Supply Chain Management Policy

Insurance policy

CREDIT CONTROL AND TARIFF BYLAWS

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy. This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.

BANKING AND INVESTMENT POLICY

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

SUPPLY CHAIN MANAGEMENT POLICY

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Municipality's Supply Chain Management Policy was approved by Council. The recommended adjustments to the policy is to align the policy with the new Preferential Procurement Regulations, and to streamline the policy to include best practices as advised by staff of the Provincial Government following their review of the policy.

ASSET MANAGEMENT POLICY

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

IT Policy

The installation of the municipality's information technology (IT) network represents a significant capital outlay, and the objective of this policy is therefore to ensure that this investment in modern technology is properly managed.

Risk Management Policy

The objective is to review the effectiveness of the municipality's financial risk management strategies, with specific reference to the effectiveness with which the municipality's financial and other policies are being implemented.

Review the effectiveness of the municipality's other operational risk management strategies, including environmental risks, risks relating to the safety and well-being of the municipality's employees and risks relating to inadequate training and functional capacitation of the municipality's employees.

Identify and assess the significance of any risks not covered by existing risk management strategies, and formulate means of addressing such risks.

Insurance policy

This insurance policy is aimed at ensuring that all assets, Councillors, employees and third parties are insured economically and adequately at all times.

Financial Plan

The purpose of the financial plan is to set out details of the financial issues that need to be addressed in a financial year. It is meant to be a tool to highlight any financial shortcomings

Indigent's policy and budget implementation and management policy are in progress, by the time of approval of the annual budget they were not on the final stage.

13. OVERVIEW OF BUDGET ASSUMPTIONS

Expenditure

Salaries and Allowances

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2015/2016 namely:

Salary increase based on CPIX 5.8% notch increase for qualifying employees.

General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2015/2016 will be completed during the financial year as there were budgeted for, the depreciation of such projects as per general recognized accounting practice (GRAP) is also taken in to account.

The depreciation for 2015/2016 is projected because there are projects that will be capitalised to assets which are still in work in progress. That will accelerate the depreciation expense. The depreciation will be funded by our reserves.

General expense consist of all expenses that are not allocated specific space in the template, that is why it will be seen to be more than 10%.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained and there will be an increase on its spending. No major breakages will take place during the financial year. the expenses for repairs and maintenance are allocated accordingly

Finance costs

It is assumed that interest is not allocated for since we pay no interest during the financial year.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 12.20% as from 1 July 2015, as approved by NERSA.

Contracted services

Contracted services include all services are contracted and also repairs and maintenance since our repairs and maintenance are provided external.

Income

Collection rate for municipal services

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate. In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 85%. Adequate provision is made for non-recovery.

It is assumed that in 2016/2017 and 2017/2018 the collection will be 90% and 90% respectively.

Sale of water and sewerage fees

An inflation linked tariff increase of 7.5% is provided for across the board. The budget was also based on the realistic billing figures and the projection was made.

INTEREST ON INVESTMENTS

Interest Income is expected to decrease due to accelerated project implementation which reduces funds available for investment. MIG and MWIG have multi-year contracts and there are no delays in projects implementation. The investment to financial institutions depends on the interest rate of that institution during that period.

Other revenue

other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fee, indonsa hall hire, indonsa deposit refundable etc. The other potion of revenue is not collectable revenue but the funds that will be used to cater for the expenses other than those funded by grants and also to cater for backlog depreciation and provision of doubtful debts.

Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2015/2016 financial year.

FINANCIAL POSITION

Property Plant and Equipment

It is assumed that looking at our current funding there will be a increase in addition to PPE in 2015/2016 as compared to 2015/2016.

Long –term Receivables

It is assumed that taking in to account the current movement there will be decrease in 2015/2016 long term receivables.

Intangible Asset

It is assumed that the Intangible asset will increase with R27 000 as the net movement after taking into account the amortisation amount and the payments to software licences for the year over the three year period.

Call Investment Deposits

For 2014/15 financial year going forward, it is assumed that there will be an increase.

Inventory

The inventory level is assumed to decrease in the next financial year based on the current stock level and 2013-2014 audited financial year

Trade and other payables from exchange transactions

Looking at the systems being in place and the system to be implemented, it is more likely that our payables will decrease in the 2015/2016 and in the other two outer years.

Consumer Debtors

It is assumed that looking at our rate of collection and debtor's age analysis it is more likely that there will be decrease in consumer Debtors.

Consumer deposit

If we are looking at 6 months movement, it gives us a decrease in consumer deposit. A decrease is the net movement between new accounts and consumers who defaulted. There is proposed new method of how to deal with the consumer deposits but it is still at draft stage.

Transfers and grants – capital

The Regional bulk infrastructure grant is reflected in the budget because of the confirmation from water affairs that we will receive the funding.

Other Grants

The following grants are gazetted by provincial treasury in terms of section 30(2) of Division of revenue bill 2015.

Shared services and Art centre subsidies (Indonsa Grant)

Cash flow**Cash from operating activity**

The assumed collection rate based on the current collection level is 85% of billable revenue, taking into account that there are debtors paying for 2015/2016 debts.

The figure for other revenue is assumed based on the last financial year AFS and current collection.

All other activities are assumed based on the previous financial statements information and taking into account the current movements.

14 OVERVIEW OF ADJUSTMENT BUDGET FUNDING

SUMMARY

The operating budget for 2015/2016 to 2017/2018 will be financed as follows:

	2015/2016	2016/2017	2017/2018
Provincial and National Operating Grants	336,511,000	355,993,000	364,006,000
Depreciation Reserve	32,565,000	34,486,000	36,383,000
Accumulated Surplus	63,042,000	58,556,000	81,420,000
Water and sewerage charges	31,668,000	33,410,000	35,181,000
Rental Income	158,000	174,000	191,000
Interest Earned	1,000,000	1,055,000	1,111,000
Total Operating Revenue excl. Capital Transfers	464,994,000	483,615,000	518,291

The capital budget for 2015/2016 to 2017/2018 will be financed as follows:

	2015/2016	2016/2017	2018/2019
Own Funds	5,848,000		
Grants	497,438,000	457,695,000	364,699,000
Total Capital Budget	503,386,000	457,695,000	364,699,00

The SA10 is detailing the funding in terms of grants

Reserves

The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

Sustainability of municipality

The way that the budget is funded will ensure that the municipality will be sustainable on the short term.

Impact on tariffs

The way that the budget is funded will ensure that, increase will be 7.5% to make equalisation. The municipality has no control over the increases of electricity tariffs and the 12.20% increase in electricity tariffs of Eskom; will have a negative impact on the local economy, although tariffs charged by the municipality will only increase by 7.5% on average.

Water, sewerage together with the sundry tariffs are listed in tariffs schedule. The tariff increases are also indicated.

Collection Rate

Income levels for service charges and rates for the budget year are based on the following

Collection rates

Water 85%

Sanitation 85%

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs

Overtime

Non priority projects

Investments

Particulars of monetary investments that is projected for 2015/2016:

Investments Amount

Absa	R 35,000,000
TOTAL	R 35,000,000

Planned proceeds of sale of assets

No significant revenue is expected from the sale of redundant assets.

Planned use of previous year's cash backed accumulated surplus

The previous year's surplus is cash backed.

New borrowings

There are no new borrowings proposed.

14 OVERVIEW OF BUDGET FUNDING

SUMMARY

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15. EXPENDITURE ALLOCATIONS AND GRANT PROGRAMMES

Particulars of budgeted allocations and grants

Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

16. ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

17. COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS

Costs to Municipality:

Councillors

Speaker (1)	R 608,400
Executive Mayor (1)	R 755,284
Deputy Executive Mayor (1)	R 366,414
Executive Committee (4)	R 2,284,342
Other Councillors (28)	R 2,161,015
	R 6,175,455

Senior Managers

Municipal Manager	R 1,438,100
Chief Financial Officer	R 1,188,981
Director: Corporate Services	R 1,162,529
Director: Community Services	R 1,209,362
Director: Technical Services	R 1,208,277
Director: Planning	R 1,173,997
	R 7,381,246

All other staff R 142,199,000

Number of Councillors **35**

Senior Managers **6**

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

18. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

The monthly targets for revenue and expenditure are provided in Supporting Table SA25

Budgeted monthly revenue and expenditure. The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthly cash flow.

19. CAPITAL SPENDING DETAIL

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed capital budget.

20. LEGISLATION COMPLIANCE STATUSES

Zululand District Municipality complies in general with legislation applicable to municipalities.

- **In year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is progressively improving.

- **Internship programme**

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

- **Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

- **Audit Committee**

The Audit Committee has met three times already this financial year compared to four times per financial year as legislated.

- **Annual Report**

The Final annual report was approved at the end of March 2013 and is 100% Complete.

21 contracts having future budgetary implications

In terms of Zululand District Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid evaluation and adjudication committees must obtain formal financial comments from the financial Management Division of the Treasury Department.

22 External mechanisms

The details of external mechanisms are listed in SA32